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Screaming in the vacuum: a critical examination of male power and female subordination in accounting

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SCREAMING IN THE VACUUM: A CRITICAL EXAMINATION OF MALE POWER AND FEMALE SUBORDINATION IN ACCOUNTING

A thesis submitted in fulfilment of the requirement for the award of the degree

DOCTOR OF PHILOSOPHY

from

UNIVERSITY OF WOLLONGONG

by

**BY FRANCES MILEY B.COMM LL.B. (NSW) M.Ec. (UNE) CPA
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1999

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their eighties. I had a wonderful time with each of them and was so engrossed in their stories that we covered a lot more than simply their accounting work. Unfortunately, I could only put that part of their stories in my thesis. They all had fascinating stories which deserved to be recorded more fully. Also, many of the staff and other doctoral students at the University of Wollongong have given me ideas or listened to mine. It has not always been easy to try and create a picture of the past when sources are limited or biased or simply non-existent. But it has been fun. I had heard horror stories about doctoral students who grew to hate their topics so much that they could never look at them again after completing the doctorate. My experience has been the exact opposite. I have discovered an area about which I knew nothing but which continues to fascinate me. Through my pages of history, from letters, accounts, diaries and novels, I have "met" some feisty women. Some of them, such as Elizabeth Pepys, Lady Lisle and Margaret Beaufort, became good friends. Others are passing acquaintances. But I am pleased that none of them need to scream in the vacuum any more.

Summary

Australian accounting is male dominated, not because of the number of men versus women in the profession, but because its institutional structures, ethos and knowledge base are male dominated. This thesis is an historical examination of the British roots of male dominance in Australian accounting which is viewed as crucial to understanding the balance of power in the Australian accounting profession. A Foucauldian analysis of power is used although it has been recast from a feminist perspective. The analysis indicates that women played a crucial role in accounting prior to the nineteenth century. During the nineteenth century, the definition of work changed, the nature of accounting work changed, accounting was professionalised, and the notion of the ideal woman was developed. All these changes were detrimental to women's involvement in accounting work. The legacy of nineteenth century Britain is still being felt in the Australian accounting profession today. An agenda for change is given as a step towards power in Australian accounting being shared by women and men.

Note on Referencing

Extracts from novels are included in my thesis. I have chosen not to give page references for quotes from popular fiction and non-fiction works which are readily available from different publishing houses because I wish to emphasize the “mass media” nature of these sources and that they are a reflection of the popular culture. These sources must be distinguished from my academic sources, which I have chosen to reference in a more traditional style.

Where possible, I have tried to ensure page breaks do not fall in the body of a quotation. This was done to maintain the smooth flow of these reference sources.

Chapter 1: Introduction

Beware: Dragons Lurk Beyond Here¹

The first event engraved on my memory was the birth of a sister when I was four years old. It was a cold morning in January when the brawny Scotch nurse carried me to see the little stranger, whose advent was a matter of intense interest to me for many weeks after. The large, pleasant room with the white curtains and bright wood fire on the hearth, where panada, catnip, and all kinds of little messes which we were allowed to taste were kept warm, was the centre of attraction for the older children. I heard so many friends remark, "What a pity it is she's a girl!" that I felt a kind of compassion for the little baby. True, our family consisted of five girls and only one boy, but I did not understand at that time that girls were considered an inferior order of beings.

Reminiscences of Elizabeth Cady Stanton 1815-1897

Introduction

Considered innately flawed, less valuable, and thus inferior to men, all women were supposed to be subordinate to men. This subordination seemed part of the natural order. A woman who did rule over men, who held a dominant role, whether from a throne or within a family, was seen as "unwomanly," as dangerous to the universe's natural hierarchy which made man come first.

(Anderson and Zinsser 1988, pxvii)

¹ In the Middle Ages, cartographers wrote these words on maps when they came to the end of the world as they knew it (Manchester 1996). I have used these words because I am exploring in the region where dragons lurk.

In its most flippant form, this thesis is an examination of the removal from accounting of unwomanly women by men who believed that there is a natural order in accounting, as in all things, which places them first. I have echoed the words Anderson and Zinsser (1988) used because, like them, I believe that there is nothing natural about men dominating women. In accounting, the very presence of women has posed a threat to the order that has placed men first, so women had to be removed from accounting, a process which happened with great success during the nineteenth century. This removal happened as a dual process: women were removed from accounting and accounting was removed from women. As I will show, these are not the same thing.

In its more serious form, I am examining how the exclusion of women from accounting has shaped professional practices and how it has shaped the knowledge of the discipline. To do so, I am bringing the more speculative work of feminist theorists to the traditionally empirical discipline of history.

A Feminist Framework

Feminist theory emerged in the 1960s with the feminist movement. Its aim is to provide a theoretical/political critique of what it sees as the primarily male bias of traditional scholarship. In theorizing sexual difference, feminist theory tries to produce destabilizing questions which lead to a re-examination of the content, methods and epistemology of existing academic paradigms (Shapiro 1994). The potential for feminist theory to contribute to an understanding of accounting has already been recognised (Hopwood 1987, Reed and Kratchman 1990, Lehman 1990, Cooper 1992).

Accounting is a male dominated profession. This assumption is not a particularly difficult one to make. In Australia, it can be simply based on numbers: there are more

male accountants than female accountants and always have been. However, I do not believe that it is as simple as this. Domination is a use of power to control. Power does not always reside in numbers. Unpopular minorities and splinter movements have successfully managed coups that have controlled entire nations even without the numbers. This does not mean that numbers are unimportant. Cooper (1992) comments that it is useful for women in accounting to know that other women are reaching the highest levels of the profession (for consciousness raising has its merits); numbers do matter. But she adds that numbers alone do not suffice; women also need an empowering philosophy of change.

If a group is to be empowered, there are a ground-rules which must firstly be established. They need to know who currently holds power, how that power was created or obtained (to determine the validity of the power) and how it is maintained (to understand the force of the opposition and to develop counter-strategies). Men hold the balance of power in the accounting profession, not only based on numbers but by the structures they have established. Roberts and Coutts (1992) used the term "privileged position" to describe the power held by men, arguing that the feminisation of the accounting profession is a threat to that position.

I am particularly interested in how men came to hold such power in accounting and whether it has always resided with them. Many of the accounting histories infer that this power has always resided in men by making no mention of women (Littleton and Yamey 1956, Littleton 1966, ten Have 1976, Yamey 1981, Nobes 1984). To read these histories is to gain the impression that women have made no contribution to accounting other than providing a few added numbers to the profession in recent times. Cooper and Puxty (1996) challenge the view which is found in these histories, showing that the choice of sources for historical studies in accounting has silenced voices which are not male. This is consistent with feminist historians who have rejected claims by (primarily

male) historians that history purports to tell the truth² about the past because it is an empirically grounded discipline reliant on archival sources. Feminist historians have attempted to decentre history by widening the source material available to historians and recognising that those on the margins define the centre so must be included not excluded (Shapiro 1994). Napier (1998) says that he understands that one must be sensitive to gender issues when undertaking research these days, but he questions whether historical studies in the area of gender will empower anyone. I would counter-argue that ignoring gender issues certainly will not empower women who are, after all, slightly more than half the world's population. Napier (1998) warns against the utilitarian approach to history, arguing that all historical research need not, and indeed should not, be motivated by the desire to provide salutary lessons for today. It can also be worthwhile if it meets society's need for nostalgia and understanding its heritage.

I would not want to be misunderstood and be seen as trying to meet a warm and cosy need for nostalgia or simply to give women a better understanding of their heritage in accounting. I agree with Napier that these are worthwhile reasons in themselves but they are simply not my reasons. Like Cooper and Puxty (1996), I believe that women's voices in accounting should not be silenced. I would go even further. Where we can give voice to those women who were instrumental in shaping accounting as it is today, whether by defining the centre or by defining the margins by which the centre is recognised, it is beholden on accounting historians to do so both professionally and morally. Women need to reclaim their past as well as the present to be empowered³.

I am not simply examining male power in accounting; I am challenging its validity. My agenda is political. Anderson and Zinsser (1988) contend that male domination is not natural; it was artificially constructed for reasons which may have been valid in a former

² I do not want to get into philosophical arguments about the nature of truth, but would query how often "truth" is easy to identify and whether it is ever as black and white.

time and place but which are no longer true today. Nowhere is this more true than in the accounting profession in Australia. It is part of our legacy from our British colonial heritage. So to understand why power in the Australian accounting profession resides with men, I will therefore need to trace the roots of Australian accounting back to Britain.

Motivation for Thesis

Although women have been entering the accounting profession in increasing numbers, few have been successful in advancing to senior levels (Ciancanelli et al. 1990). In the United States, the Future Issues Committee of the AICPA listed concern about the lack of upward mobility of women as an issue for immediate consideration by the profession (AICPA 1984). There have been efforts to identify reasons for the lack of advancement of women in the profession (Wescott and Seiler 1986, Ried et al. 1987, Pillsbury et al. 1989, Trapp et al. 1989, Lehman 1992, Collins 1993).

In Australia, the picture is the same. Women are entering the profession in increased numbers but they are not advancing at the same rate as their male colleagues. Why not?

The image of the accountant is predominantly male both within and outside the accounting profession, despite the number of female accountants. A 1996-7 television commercial publicising the Australian Society of Certified Practising Accountants had morphed images of accountants speaking about the role of and the necessity of seeking business advice from a CPA. All the morphed images were male. The publicity which it used during those years at Careers Week, a week long annual exposition held in Canberra for school aged children to find out about higher education and career options,

³ This is one of the reasons there has been a burgeoning of feminist history relating to

had no reference to female accountants, with pictures of male accountants only and the accountant being referred to as "he" or "him" in all brochures.⁴

At the 1995 Annual General Meeting of the Australian Capital Territory Division of the Australian Society of Certified Practising Accountants, the outgoing president commented on the increased female representation on committees, observing that the representation of female accountants had never been so high before. More interesting than the numbers themselves is the fact that he chose to comment on them and that he referred to the other committee members as "accountants", not as "male accountants". His remarks suggested that the accounting profession is composed of accountants (male and therefore the norm) and female accountants (labelled by their sex as the Other⁵ and therefore not the norm). The president was not meaning to be sexist; he was intending to congratulate the Australian Capital Territory Division's female members on their progress within the organisational ranks of the profession. Not long after the meeting, the Australian Capital Territory Division rejected a proposal to establish a Women's Group⁶ to examine professional accounting issues of specific interest to women. The reason given was that since there were no issues specific to women, their normal mixed forum was appropriate for the discussion of any issues that a woman may raise⁷.

women of former colonies and African-American women.

⁴ I assisted on the stand for the Australian Society of Certified Practising Accountants at this time and brought this matter to the attention of Divisional Council members of the Society. More recent publicity has improved marginally. A 1998 commercial does include women but they are in the background and it is not clear whether they are accountants or provide office and secretarial support to the males who dominate the foreground of the commercial.

⁵ Simone de Beauvoir used this term to describe women to show that in making men dominant in society and relegating women to a subordinate place, men became the standard by which women were judged and since they could never be men, they would always fall short of that standard. The Other was a different and lesser being by virtue of a lack of maleness.

⁶ The Victorian Division of the Australian Society of Certified Practising Accountants had taken this initiative by establishing a Women's Group.

⁷ These incidents occurred within one month of the branch holding a meeting with the Office for the Status of Women, which is part of the Federal Government. The meeting was held at the request of the Office, which queried the amount of discrimination apparent in the accountancy profession and imbalance in the number of female

I am not saying that women have not come to prominence in accounting in Australia. In every male dominated sphere, some women may still rise to power. Enloe (1989) attributes this to those women who reach the top having learned to behave in a way which does not threaten male privilege. To make her point, she uses photographs of Margaret Thatcher when she was Prime Minister of Great Britain. Pictures of Margaret Thatcher surrounded by other European heads of state show one woman surrounded by men. Enloe (1989) explains that when all heads of state were male, their maleness was not apparent. When one is female, her femaleness highlights the absence of women. The gender imbalance then becomes apparent and an issue. It is the same in accounting; that some women have reached the top of the accounting profession does not contradict my argument; that so few women have reached the top supports it. Anderson and Zinsser (1988) would attribute this to women's historical inferiority to men, an unnatural and unjustifiable inferiority according to them. In popular parlance, it may be described as tokenism.

However one describes it, this imbalance raises a major issue for women. If society has now changed to the point where women are not excluded from accounting studies or professional membership based on gender, where are all the women? Is there something inherently masculine about accounting? If so, why are women so well represented in accounting degree programs? Yet the presence of women in accounting has had relatively low impact, if their relative lack of power in the profession as evidenced by their lack of numbers at higher levels is any guide. Well-worn comments about a glass ceiling surely cannot be taken seriously now, when women have been part of the accounting profession for so long. In the fields of politics and diplomacy, Enloe (1988) comments that it has taken considerable effort for men to maintain their dominance. I would argue that this comment is also true of accounting. There may be

members as opposed to male members of the profession. I relate this incident from personal experience. I resigned from the Promotions Committee of the ACT Division of

enormous legal and social pressures to include women on an equal footing with men but the barriers to women in the accounting profession, which were artificially constructed in a different time and place, are so entrenched as to be virtually insurmountable. It is my contention that these barriers must be exposed, dismantled and that there must be a feminising process within the accounting profession to counterbalance its current male domination.

What I am arguing suggests a darker side to the male domination of accounting. Any feminisation of accounting should lessen the subordination of women. Men should be expected to resist this because the power balance in accounting would be upset and men might lose control of their power, or at least, be forced to share it. Roberts and Coutts (1992) made a similar argument, contending that the feminisation of accounting would be resisted by male accountants who would view it as an erosion of their privileged position. At present, the male domination of accounting is so entrenched that the entry of women into accounting proves no threat; numbers are irrelevant while male dominated structures exist.

By understanding how the subordination of women has led to a masculinised accounting profession, an informed dialogue on the need for change can be established. If women want changes, they can gain ammunition for their argument by an understanding of what has made the status quo as it is. There are more female accountants today than at any previous time in history. However, this has not made a fundamental difference to the accounting profession; it continues to be a masculinised profession.

I am not alone in believing that there is a need for the masculine nature of accounting to be counterbalanced by some feminising processes. Hammond and Oakes (1992) have asked what a feminised accounting profession would be like, deciding that it is too

problematic for conjecture. Is this because we have been so conditioned to see accounting a particular way that we are unable to recognise the male domination behind what we are seeing? Or is it because there are forces at work in opposition to the feminisation of accounting, as argued by Roberts and Coutts (1992)?

Some cognitive psychologists believe that professions become more caring if they are feminised (Gilligan 1982, Noddings 1978). In her studies of nursing and doctoring, Gilligan (1982) found that nursing, which is a feminised profession, is more caring than doctoring, which is a masculine profession. A point relevant to accounting comes out of Gilligan's work. There are male nurses and female doctors. The number of male nurses and female doctors has increased markedly in recent years without changing the fundamental nature of the feminised nature of nursing or the masculinised nature of doctoring. The analogy for accounting is that the entry of more women into the accounting profession will not feminise the accounting profession.

The feminine ethic of caring is viewed as subjective, feminine and connected, as opposed to the masculine ethic of justice, which is objectifying and distancing (Daly 1978, Gilligan 1982, Noddings 1978). It may be coincidental that the Biblically-based, caring objective of stewardship was replaced in accounting by the more objective focus of decision usefulness when the keeping of accounts transferred from being women's to men's work.⁸

I am not considering either psychological debates or current debates on the place of women in accounting, although these are both areas worthy of analysis. Instead, I am writing a history of accounting which focuses on the contribution of women, as a way of understanding the root of the power differentials in accounting today. My aim is to re-cast existing male-dominated histories of accounting, to show that there is another story

to be told, the story of women's contribution to accounting history. Indeed, a male history of accounting cannot be fully written without reference to a female history of accounting because male domination is dependent on the usurpation of power from women.

Change is never an easy process. However, there is a case for change in the accounting profession. The difficulty is identifying the nature and extent of that change.

Attempts have been made to shift the burden of responsibility from men to institutions or to women themselves. We condemn these arguments as evasions. Institutions alone do not oppress; they are merely the tools of the oppressor. To blame institutions implies that men and women are equally victimised, obscures the fact that men benefit from the subordination of women, and gives men the excuse that they are forced to be oppressors. On the contrary, any man is free to renounce his superior position provided that he is willing to be treated like a woman by other men.

We also reject the idea that women consent to or are to blame for their own oppression. Women's submission is not the result of brainwashing, stupidity or mental illness but of continued daily pressure from men. We do not need to change ourselves, but men.

The most slanderous evasion of all is that women can oppress men. The basis for this illusion is the isolation of individual relationships from their political context and the tendency of men to see any legitimate challenge to their privileges as persecutions.

Clause 4 of the Redstocking Manifesto⁹, 1969

⁸ I will elaborate on this point at a later stage.

⁹ The redstockings were a group of radical feminists who formed in New York in 1969. Their name is based on the term "bluestocking", which is a derogatory term for intelligent women. The redstockings were active in areas of abortion reform,

There is a lot of rhetoric in society about equality and anti-discrimination yet accounting continues to be an example of inequality and discrimination and this is not challenged as inappropriate in a society which purports to value equality to the point where it has been given legal backing through anti-discrimination legislation and equal employment opportunity campaigns. In accounting, there are changes to be made. If the aim is equality¹⁰, it cannot be achieved unless entrenched, male dominated barriers are dismantled. But it is often easier to deconstruct barriers if we know how they were built. This research shows how the male dominance of accounting came to exist. It concludes with a proposal for change.

There is absolutely no point in looking back. We have to reform things and we have to re-form them in a different way.

Joanna Trollope (author of *The Choir*, *Next of Kin* etc) to Caroline Baum,

Between the Lines, ABC TV, 9 October 1996

Terminology

Terminology has proved a difficulty in this research.

I have used the term "women" to avoid the clumsiness of having to repeatedly specify that my research focuses on British women. Where I am referring to women of other nationalities or ethnicity, I have specified this.

campaigning against a legislative committee on abortion composed of 14 men and one woman ... a nun.

¹⁰ I am referring to a societal aim. Since the accounting profession is male dominated, men are unlikely to wish to change a status quo which works in their favour.

I have conducted an historical analysis of women in accounting, yet the term “accounting” is open to misinterpretation. In Australia, where having an accounting degree is a prerequisite to membership of a professional accounting organisation, it is probably clear that the work of an accountant is accounting. The work of someone with a diploma may be considered accounting, or may be termed “bookkeeping”. We use the English language imprecisely in this area.

In view of the feminist perspective I am adopting, I am very reluctant to adopt titles and descriptions which I feel are more akin to a male view of the world. I have tried to use job descriptions which are more akin to the actual work performed by women, so that a medieval wife, for instance, may be a keeper of accounts *because she performs the function of account-keeping*, even though she may not be formally recognised in this role. I have not used the terms “bookkeeper” and “accountant” unless I am referring to a recognised occupational classification which is recompensed.

Kirkham and Loft (1993) contend that the distinction between a bookkeeper and an accountant is a feminist issue. The distinction between the two terms became a way of excluding women; they could be bookkeepers (the lower status, lower paid job) but not accountants, who received more money, had higher status ... and were men. While I would not disagree with their conclusion, it is of little assistance to me because it unconsciously adopts a male view of both accounting and bookkeeping.

To be an accountant or a bookkeeper under Kirkham and Loft’s model, one must hold a position with an appropriate job title. But what of the person with no formal qualifications in accounting or bookkeeping who balances the family cheque book or does the books of a family business? Is their work to be called accounting too or does lack of qualifications make it something else, a lesser commodity or a nameless one? There is no place for such a person in the Kirkham and Loft (1993) model. And what of

bookkeeping, account keeping, financial management and a myriad of related tasks which were performed in the centuries before there were professional accounting qualifications, organisations and even recognition that accountants and bookkeepers might be a distinct occupational group? Kirkham and Loft (1993) do not provide a model which is valid historically; it is a contemporary classification scheme.

The other terminology which is always problematic in gender studies involves the use of word pairs such as male/female and masculine/feminine. While I accept that these attributes may be culturally determined, I have used them in the traditional biological sense of (respectively) man/woman.

Structure

I am examining the power of male domination in accounting. I wish to show that this power is not natural but was artificially constructed and the reasons for it are no longer valid, if they ever were. I know that some of my assertions may be threatening to established accounting histories and to men so I have subtitled Chapter 1 of this thesis "Dragons lie beyond here." These words were written on the edges of ancient maps when men did not know what lay beyond the known world. They warned of the danger of the unknown. This research has been rather like exploring the edge of those maps. There have been surprises in the unknown and I am exploring issues which some may see as dangerous.

Chapter 2 is entitled "A Little Knowledge". It is from the saying that a little knowledge is a dangerous thing. I would agree with Foucault (1980) that knowledge is power. I believe that women have not had equal access to the knowledge of male power elites. This is a theme that will be developed through the chapters of my thesis. I thought this

was an appropriate, if slightly ironic, title for a chapter in which I explore epistemological issues.

Since I believe that male power dominates accounting, it follows that I believe that it also dominates approaches to research in accounting. I am conscious of the need to validate my research but also of the inappropriateness of adopting a traditional structure for that research when to do so would be inconsistent with my stance. This is reflected in the structure of and choice of words used in Chapter 2.

Chapter 3 is entitled "The Unchanging Cycle: 1200 to 1800". It shows the unchanging nature of women's accounting work over those centuries. This chapter shows that women have a greater place in accounting history from 1200 to 1800 than has been acknowledged by male accounting historians.

I am cognisant of the comments made by Anderson and Zinsser (1988) that women are more linked by function than time. Therefore, I have used four main functional groups as a basis for considering women and their accounting related skills and work in the period 1200 to 1800.

1. women whose lives were regulated by the etiquette of court and the nobility and who lived in castles or manors
2. women who lived in country areas
3. women whose lives were spent in the cities and town centres

4. women of the convent and cloister

From at least medieval times, women in the higher levels of society were active in account keeping and financial management because they could read and write and had been trained to keep accounts. There is evidence that women controlled the household finances even in the poorest households, despite their illiteracy and innumeracy. With the rise of the middle class came the growth of the cities and walled towns. Access to education spread slowly down the classes. It was necessary for girls to be able to read, write and perform basic arithmetic in order to marry into the commercial world. Women worked alongside their husbands in business, often keeping the accounts of the business.

Not all women followed the accepted path of daughter to wife and mother. For various reasons, which ranged from religious fervour to parental command, some women joined religious orders. This was the main alternative for women who did not want to follow a traditional path of marriage and children. Since a dowry was paid to the order on entry, novitiates were often well-educated by the standard of the day. Free from direct daily male control, the religious communities of women were able to operate with an authority that few other women had. These women were often responsible for the financial management of extremely wealthy convents, monasteries and abbeys.

Chapter 4 is the first of three chapters which focus on the years 1800 to 1900. This is the time when women's work changed and women were excluded from recognised accounting related work. They became deskilled in areas of financial management. During the period 1800 to 1900, there were cataclysmic changes to society which advantaged men and disadvantaged women. Chapter 4, which is titled "To be enlightened and modern", outlines societal changes that led to the role of women becoming invisible. This was the period of industrialisation in Britain and colonisation by

Britain. Imperialism was a duty and acting for Queen and empire did not have the negative overtones which are now associated with imperialism.

Massive changes came with the industrialisation of northern England, including the search for new markets. Britain entered a period of colonial expansion. This was the period of Clive of India and Rhodes of Africa. A women's place was not on the frontiers of colonial expansion and mercantilism. British expansion created new demands for accounting, demands which women were not thought fit to supply.

This was also the period when the British defined themselves by what they were not: they were not the Other, and the Other was Oriental, a mixed bag which covered anyone who was not of white, European - and preferably British - descent (Said 1995). British women in the colonies lived in a world which constructed them in an even narrower way than that of their counterparts at Home despite the fact that the realities of life in the Punjab, the Veldt and other far-flung corners of the Empire often made them more independent than their sisters at Home.

In the male sphere, the nineteenth century was the scientific age, with its exhibitions and fairs to show the public how man had tamed nature. Many accumulated great wealth as machines overtook man in their ability to produce goods faster and cheaper, but the divide between rich and poor became more marked. In the women's sphere, this was the time when the women's magazine came into being. In many respects, this was the start of a Dark Age for women. The romanticised notion of the ideal women, a decorative angel of the hearth with no practical skills, became a standard for women despite the reality of women working in jobs ranging from as impoverished factory or mine workers, governesses, prostitutes or seamstresses, added to which, many were constantly pregnant until relieved by an early death in childbirth. Changes in society led

to a reduction in the educational opportunities for women and a notion that the women's place was in the home.

It is the changing notion of Woman¹¹ which Chapter 5 addresses. This chapter is entitled "Pink and White Petticoats" to highlight the artificial construction of Woman as an undemanding and sweet little home-maker. This image was so well constructed that feminists still fight it today.

Chapter 6, entitled "Just One of the Boys" narrows the focus to accounting. During the nineteenth century, bookkeeping became a separate occupation ... for men. At least, that was the perception. The reality was somewhat different. There was great optimism that science could solve anything and this led to a wave of scientific rationalism sweeping society and infecting all disciplines, including accounting. Notions of the ideal women and the role of women became intertwined so that as accounting knowledge became more abstracted and accounting became an occupational classification which was performed in a (public) work-place separate to the (private) home, there was no longer a place for women in accounting. The exclusion was completed with the rise of the professional accounting association, where male networks could be strengthened and proposals about women gaining admittance could be treated with derisory scorn. The establishment of professional accounting associations caused tension between their often direct attempts to exclude women and the growing militancy of women in other areas, suffrage being the most well-known. This highlights the conflict between the construction of women as frail creatures of lesser intelligence and the reality of them as a diverse group of varying levels of strength or frailty and varying levels of intelligence.

¹¹ This has been capitalised to indicate that I am referring to an image that has been constructed rather than the reality of women in all their diversity.

Women were caught by the all-pervasive and damning¹² changes to society which occurred in the nineteenth century. The inferior position of women was directly related to lack of education which was related to them being viewed as home-makers only. It was a vicious circle. Women were considered inferior so were not thought capable of more than a rudimentary education. How much education did one need to stay at home? Women did not have more than a rudimentary education so were unable to demonstrate their intellectual prowess and be taken seriously on an intellectual level, so were unable to push for a better education. Some women do stand out as well-educated; they are the exception rather than the rule. Although there were often heated debates on female education, there seems to be general agreement that household management was a valuable skill. The keeping of accounts was one of the skills associated with running a household, so there are examples of girls who learnt to keep accounts and understood double-entry bookkeeping. Unfortunately, their skills were not valued because they were used in the private not public sphere.

Chapter 7 is called "Nowhere to Run" and concludes my thesis. This is the title of a song by Martha and the Vandellas, the words of which are particularly appropriate to the content of the chapter. Chapter 7 examines the legacy of the nineteenth century for women. It focuses on the accounting profession, showing how the themes of male domination, power and patriarchy are reflected in accounting as strongly as they are reflected in society. These themes may have become less obvious, but they have not been extinguished. In this chapter I draw the disparate historical threads together, concluding with an examination of the kind of accounting profession which has developed and raising issues about whether it is the kind we want in the future.

¹² To women. Men might not agree with this assessment.

Although chapter 7 concludes my thesis, it is not the conclusion to the story because that will only reach finality when change is made to the accounting profession to bring to it the kind of equality for women which forms part of male rhetoric but not part of reality.

Cultural Bias

There is an intended cultural bias in this history. It is specifically limited to the experiences of British women from the middle ages to the end of the first world war, and to Australian women from the First Fleet onwards. Although Australia is a multicultural country, our accounting system is British based so its British roots have been explored. This history commences in the middle ages because that is when we find the earliest British record of women as keepers of accounts. The Australian and British experiences overlap by more than a century because for much of its early history, Australia was British ruled, and migration to Australia (whether as guests of His Majesty¹³ or by choice) was primarily from Britain so Australian attitudes and British attitudes merged indistinguishably.

Conclusion

There is a power imbalance in the Australian accounting profession. It is skewed in favour of men. This is not a natural phenomenon but an artificially constructed imbalance, the roots of which can be traced directly to nineteenth century Britain, particularly England.

At any rate I can safely say that there is not a *petticoat* in the whole history.

H. Rider Haggard, *King Solomon's Mines*, 1885

This thesis traces the historical roots of that imbalance by examining the contribution of women to accounting history and how women have been progressively excluded, despite recent increases in the number of female accountants. Exclusion is not about numbers; it is about attitudes. Women in accounting have been excluded and made invisible. Unless women are added back to the history of accounting, writers will continue to see a male history that is now being invaded by petticoats, rather than a joint history which was usurped by men. It is time for women to reclaim their part in this history.

You asked, "What is this transient pattern?"

If we tell the truth of it, it will be a long story;

It is a pattern that came up out of an ocean

And in a moment returned to that ocean's depth.

The Ruba'iyat of Omar Khayyam, Quatrain 42. C.1114

Freda's Story

Just before the second world war in London and when it had started, I worked for a big Jewish firm of clothing manufacturers and exporters. They exported evening gowns mostly – to France and America – and they sold on the local British market, but they really beautiful ones went overseas. They had lace and ribbons and beading sewn on by hand. They all had to be costed so the owner knew what the profit was.

My job was to cost them. I knew the price of each item used – every bit of material, lace, button and I had to work out how much it took to make each item and then add the mark-up for the profit onto that. It told the owners what the making cost and it told them how much to charge to keep making a certain profit. I didn't have any formal training for it. I was just sort of shown things on the first day or so and then I did it. I didn't have a title. I just worked in the office side of the business.

It was hard too. The buyers would sell the material by the roll and we'd order so many rolls of each colour and type. There was a set price for the roll but you always knew that there was a bit more on the roll than the amount stated so you had to work out how to account for that. The sewers made up one complete outfit and I costed every part of what they did right down to every bit of thread. Then that became our standard for the other garments that were made up like it. You had to check that the standard was right though. Some sewers were faster or slower so it wasn't easy.

During the war, there were a lot of government forms about how much we were producing and the costs. There were standard costs applied to everything because it

was part of assessing the war effort and the country's production. The government thought that standard costs came in then but we had been using it long before because that's how women work out money. It's the same way they manage a household's finances.

Later, in Australia, I ran a sewing business from home and I kept all my own finances. It was a big job but I did well from it because I was a good manager.

Even later, when we moved down the coast and bought the milk business, I did all the books and the cash. We had over a million dollar turnover and it was hard work. I wasn't taught how to do it. It was the same as managing a household and women have always been able to do that. Women are good with money because they juggle the finances for the family and if they can manage that, they can manage anything.

Chapter 2

A Little Knowledge

The existence of a real and permanent aristocratic power in English politics, wielded by men whose numbers are by no means very great, is, I conceive, as certain as that of the people or the throne.

J.L. Sanford and M. Townsend, *The Great Governing Families of England*, 1856

Introduction

This chapter sets the framework for my research. In the introduction, I stated that I am adopting a feminist perspective. This needs to be expanded. I am relying on a Foucauldian approach to power but I am recasting this in a feminist light. I have used an historical analysis to examine the underpinnings of the present power structure in Australian accounting. Historical analysis is consistent with a Foucauldian approach. He called his method “archaeology” because he was uncovering layers of civilisation. Since it is my view that women’s history in accounting is largely hidden and needs to be uncovered, I find the Foucauldian notion of uncovering what is presently covered attractive.

Paths to Understanding

In Buddhism, there is an eight-fold path to understanding or enlightenment. In Western tradition, “enlightenment” is used in a different way, referring to the philosophical

thought which was a factor in the societal changes of the nineteenth century because it changed the collective mindset. Since I would argue that this time of Western enlightenment is inappropriately named from the viewpoint of women, there is perhaps a certain irony in the title to this section. I have used the term "paths to enlightenment" to indicate my rejection of the more traditional terminology used in accounting research, which I view as male dominated.

Feminist theory provides the overriding theoretical framework for my research. Since I am taking an historical look at how men came to dominate accounting, I have needed to face the issues which face all writers of women's history. To understand male domination, I have used a Foucauldian analysis of power, then amended it slightly for consistency with my feminist framework.

Use of History

It is my opinion that we can understand where we are now by examining where we have come from, that the present takes meaning from the past. Much research into women's history is based on a similar assumption (Jewell 1966, Rowbotham 1973, Shapiro 1994). To understand more about the present institutions and knowledge of the accounting profession, I am using an historical examination of the way that the accounting profession became male dominated¹⁴. I have chosen to focus on history as a way of understanding the world because I believe that we have become desensitised to many of the practices that have excluded women from full participation in the accounting profession. An historical analysis which focuses on why those exclusions occurred can re-sensitise if it is apparent from the analysis that the reasons for exclusion were linked

¹⁴ My interest in writing a history of women's contribution to accounting developed from my collaborative research in the area of culture (Miley and Read 1995a, 1995b, 1996, 1997) and a growing awareness that women were excluded from any discussion of this area; it was always a male culture which was being considered. During my undergraduate years, I was particularly interested in legal history, particularly in the manifestation of power through the use of treason in Tudor England.

to a particular time or place and are no longer valid. Women have become desensitised to their own condition by centuries of being taught, in an almost Pavlovian way, to accept certain conditions as normal, even though the rationale for that “normality” may no longer exist (if it ever did). From history, we can often gain sensitivity to the present and we can see the path of connectivity from the past to the present.

(I)f any histories were anciently written by women, time, and the malice of men, have effectually conspired to suppress 'em; and it is not reasonable to think that men should transmit, or suffer to be transmitted to posterity, any thing that might shew the weakness and illegality of their title to a power they still exercise so arbitrarily, and are so fond of.

Anonymous female author, *Essay in Defence of the Female Sex*, 1696

Birkerts writes:

In philosophy this is called the “hermeneutic circle” - one needs the ends to know which means to use, and the means to know which ends are possible. And this assumption of ends is what we have lost. It is one thing to absorb a fact, to situate it alongside other facts in a configuration, and quite another to contemplate that fact at leisure, allowing it to declare its connection with other facts, its thematic destiny, its resonance (1994, p75).

I am using a history of women’s contribution to accounting to contemplate at leisure (to echo the words of Birkerts) a thread of masculinisation that extends through accounting history in general. In “allowing it to declare its connection with other facts”, I am acknowledging that the connection may not always be clean and tidy, obvious, or even well-made, particularly when the historical is in itself problematic. I have not engaged in history smoothing because those in the past did not plan their lives to add to a neatly packaged view of history. By history smoothing, I am referring to any tendency to look

for a simple and neatly packaged explanation of history. I do not deny that some occurrences may have a simple explanation but I believe that this is the exception rather than the rule. This leads to a problem with historical research; if most issues are complex, how can we know that what has been represented about the past does not only focus on what is “newsworthy”, leaving out some salient features which an earlier recorder has deemed as irrelevant? If this is a problem with reporting current events (Pilger 1998), it must be an even greater problem with the past, where the ability to clarify the picture is limited by the historical sources available and the biases of those sources may no longer be understood.

Lerner (1993) names this problem. She distinguishes between “history - events of the past - and recorded History, written with a capital ‘H’.” Recorded History is the cultural product of historians who have chosen which events to report, ordered those events for reporting and interpreted them.

Of the numbers who study, or at least who read history, how few derive any advantage from their labours! The heroes of history are so decked out by the fine fancy of the professed historian; they talk in such measured prose, and act from such sublime or diabolical motives, that few have sufficient taste, wickedness, or heroism, to sympathise in their fate. Besides, there is much uncertainty even in the best authenticated ancient and modern histories ...

Maria Edgeworth, Preface to *Castle Rackrent*, 1800

Lerner (1993) believes that women have been marginalised or obliterated by recorded History. Certainly, recorded accounting History does not attribute a significant role to women. By examining the history of women in accounting, we can see how women were excluded by men from an occupation in which they had been active participants. This exclusion reflected changes in the position of women in society generally; women

were excluded by societal changes that flowed from Britain's industrial and colonial expansion and by exclusion from the knowledge base of accounting. This was exacerbated by the construction of women as "angels of the hearth" and men as the "breadwinners"¹⁵ so that women were excluded from the location of accounting – a public sphere separate from the private sphere to which they were supposedly relegated (although I will show later that theory and practice were not necessarily the same in this respect).

But primarily, women were excluded from the accounting profession because their account keeping work had no separate name and changed little over time. Women were not a separate occupational group so they could easily be displaced when the nature of accounting work changed and was done by a separate occupational group with a name. So when accounting became a professionally recognised occupation, women had already become invisible. As Lerner describes it:

From the time of the establishment of patriarchy to the present, males of non-elite groups have struggled with increasing success for a share in the power of defining and naming. The history of the Western world can be viewed as the unfolding of that class-based struggle and the story of the process by which more and more non-elite males have gained access to economic and mental resources. But during this period ... women have been excluded from all or part of that process and have been unable to gain access to it (1993, p5).

Women did not want or were unable to challenge their exclusion from accounting because it would have meant challenging their place in society or what they were conditioned to believe their place to be. It is hard to mount a challenge from a position

¹⁵ Inverted commas are used for both these phrases to show that I would question the assumptions behind them and argue that they have never faithfully represented reality in all situations.

of inferiority. It is even harder when one has been conditioned to accept that position. This is a theme I shall return to later.

In the fourteenth century, there were three estates¹⁶: priesthood, knighthood and labourers. All people fitted into one of those three categories. Women fitted in by reference to their fathers' or husbands' estate. *Laborare est orare* - to work is to pray. By working at the tasks allotted to their estate, people were carrying out their Christian duty. Since the estate was ordained by God, there was no social mobility. There were always those who did not fit into this tripartite vision - widows, vagabonds, prostitutes etc - suggesting that it was always an ideal, not reality.

To a large extent, the history of England is the history of the breakdown of that ideal. The first signs of this breakdown occur in the late fourteenth century. In 1363, Edward III brought in sumptuary laws, describing the dress of each class of society. Everyone had to fit within a proscribed class. Only the ladies of knights could wear pearls in their head-dress, yeomen may not "stuff out" their doublet with "wool, cadras, or cotton". In 1379, Parliament allowed Richard II to levy a poll tax to finance the wars. Payments were graduated according to the wealth and position of each person. There was an attempt to fit everything within the categories established by the sumptuary laws. New occupations were categorised with old to try and fit them into the scale. But they did not fit comfortably. Thus, senior barristers were charged as much as barons and the mayor of London was charged the same as an earl.

The recognition that social progress could lead to a change in one's social position, whereby people could better themselves, came slowly and erratically over the centuries but for men, it culminated in the race to colonise and industrialise. For women, always

subordinate, always inferior, it is harder to find a culmination. Perhaps it was suffrage, which gave women (at least, those over thirty) a right to be heard. In accounting, it might have come with the entry of women to the professional accounting bodies, although the lag between the time when they were allowed to enter, and when (relatively) large numbers of women sought entry, negates that.

There are two related themes in the history I will be relating: one concerns the exclusion of women from areas of financial management so that by the time accounting became a profession, they had difficulty regaining lost ground. The other concerns the gap between the reality of women's lives and the ideal of Woman¹⁷, an ideal which culminated in the image of the happy little Victorian home-maker. Barthes described such ideals as mythologies. He writes:

Are there objects which are inevitably a source of suggestiveness, as Baudelaire suggested about Woman? Certainly not: one can conceive of very ancient myths, but there are no eternal ones; for it is human history which converts reality into speech, and it alone rules the life and the death of mythical language. (1993, p110)

To see beyond the myth of Woman to the reality, one has to look back in time a long way. It is only by looking at a broad sweep of history that many changes and trends become apparent. This is what Mary Beard, American feminist and labour activist of the 1920s called "long history". She considered it the most appropriate type of women's history. Changes and trends can be lost when history is narrowed to a specific incident. However, this does not mean that specific events are not important to this history. Modern feminist writer Lerner (1993) agrees: "long history" is necessary to see major

¹⁶ I have intentionally not used the term "class" because it took many centuries before social divisions were seen to also be divisive, with the potential to tear open society, in the way envisaged by Marx and Rousseau.

developmental patterns and how historical events affected men and women differently. Long history is a two edged sword. Adding more to the picture complicates it but at the same time, sharpens the focus. As Barthes (1993) explained, there is much myth in history. Since myths are historical, history can suppress them, just as it can create and alter them. With long history, the pattern of creation, alteration and suppression should be clearer.

I have taken examples from a span of time that extends over almost twenty centuries. At the start of this span, there were no historians of women's social history, except the folklorists, and they were concerned with tales of courtly love and brave deeds, not household accounts. It is not possible, nor is it necessary, to try and give every recorded instance of women undertaking accounting work. That is certainly not my aim. But a long history is needed to show how little women's accounting work changed prior to the nineteenth century and how cataclysmic were the changes of that time on women and their role in the developing accounting profession.

The history finishes with the entry of women to the professional accounting bodies. One would think that increasing the number of females in the profession should have been the start of the feminisation of accounting. I have already stated that the rise in the number of female accountants did not lead to a feminisation of accounting because male domination was too entrenched.

Male domination has also been entrenched in history itself. I mean that what is recorded has often been recorded by males and from a masculine perspective. This has led to history being traditionally recorded a certain way, a way which I would now challenge. I am certainly not the first to deal with this issue. Lerner (1993) and Jewell

¹⁷ This has been intentionally capitalised to show that it is a mythical, created ideal, not an attainable reality.

(1996) are two of many examples where women historians have tried to overcome the “maleness” of history.

One of the primary challenges to the traditional recording of history has been the division of history into distinct periods. Recent feminists revisions of history have called into question the way that history is categorised divided into named periods - Napoleonic, Cromwellian, Industrial Revolution, Enlightenment etc (Lerner 1993, Anderson and Zinsser 1988). The Renaissance was not a renaissance for women, nor was the Enlightenment an enlightening time for women's issues. I have tried not to use traditional names for periods of history unless it has been necessary for my argument, to show how that periodisation has worked as a force against women in accounting. By continuing to force women's experiences into male categories, women's experiences become distorted; they are defined negatively by what they did not achieve in these periods of male achievement. Female histories (for example, Lerner 1993, Anderson and Zinsser 1988) focus on the place and function of women, in the belief that the experiences of different classes of women at a particular time in history have few common experiences but the lack of change in women's experiences through the centuries means that women of the same class in different times have experiences whose similarities outweigh their differences. In this century, the categories of place and function have sometimes merged with class.

By altering the focus of history from linear chronology to place and function, factors often ignored in traditional histories become apparent. Women are a product of the society in which they live yet in ignoring women, traditional histories ignore the effect of society on women. For instance, the rise of the popular women's magazines in the early nineteenth century helped to shape women's perceptions of themselves. Earlier, sales

of females into servitude and sales of wives¹⁸, who were sold alongside the produce and livestock on market day, shaped women's sense of their own self worth - or lack thereof - and served to reinforce their perception that societal power resides in men. It is a short step from men having power over women in society to men having power over women in accounting, since accounting is one aspect of society.

"For my part I don't see why men who have got wives and don't want 'em shouldn't get rid of 'em as these gipsy fellows do their old horse," said the man in the tent. "Why shouldn't they put 'em up and sell 'em by auction to men who are in need of such articles? Hey? Why, begad, I'd sell mine this minute if anybody would buy her!... Here - this woman is no good to me. Who'll have her?"

The woman's manner changed, and her face assumed the grim shape and colour of which mention has been made...

"Five shillings," said some one, at which there was a laugh.

"No insults," said the husband. "Who'll say a guinea?"

Nobody answered...

"Set it higher, auctioneer."...

"Three guineas - going for three guineas!" said the rheumy man.

"No bid?" said the husband. "Good Lord, why she's cost me fifty times the money, if a penny. Go on."...

"Five guineas"...

"Saying is one thing, and paying is another. Where's the money?"

The sailor hesitated a moment, looked anew at the woman, came in, unfolded five crisp pieces of paper, and threw them down upon the tablecloth.

Thomas Hardy, *The Mayor of Casterbridge*, 1886

¹⁸ This was known as the working man's divorce. Wife sales were particularly popular in the manufacturing districts of England from 1815 to 1820. The wife was led to sale with a halter around her neck. Sales occurred in the market square (Johnson 1996).

I have avoided some of the most commonly used “highlights”¹⁹ of history. For instance, although women’s experiences were altered by wars, I do not believe these are significant events for women because I believe that war-time expediencies temporarily alter what is considered normal for women, but do not have a lasting impact on them. Thus, we see that in Cromwell’s time, women gathered financial details of sequestered estates to plead on behalf of their husbands but at the end of the inter-regnum, the privileges accorded to these women disappeared. Much later, women were called to assist the war effort from 1939 to 1945. It was their patriotic duty. After the war, it was their patriotic duty to return to the kitchen and free up jobs for the “boys who came home”.

I have not used political events as key events because women have never been as active in this arena as men, so political events do not have the same significance for women.

From Noah’s wife²⁰ down through the generations, most women have been defined to some extent by the men in their lives. Most of the accounting histories by male writers do not acknowledge the presence of women, let alone that they might have contributed to the development of accountancy. Littleton and Yamey (1956), Littleton (1966), Ten Have (1976), Chatfield (1977), Yamey (1981) and Nobes (1984) do not raise the issue of a female contribution to accounting history.

¹⁹ The inverted commas indicate that I am referring to men’s view of an historical highlight and that this is not the same as women’s view.

²⁰ Noah’s wife is never described by her name as a person in her own right but only by reference to her husband.

Use of Power

This research is about how the masculinisation of accounting occurred and about the effects of that masculinisation. The effect of that masculinisation has been to shift power in accounting in favour of men.

Power is often linked to notions of dominance and control. Bertrand Russell described it as the ability to compel obedience.

There is a dichotomy in the application of power. In some cases, it is seen as good. States, businesses, churches and armies have been lauded for their power to control. However, they have also been criticised for this power so it can also be seen as bad. Power exercised by those seen as superior over those viewed as inferior now tends to be seen as bad, but in the days of divine right of kings, this exercise of power was seen as good. This contradiction shows that the characterisation of power can change. Power to do something is seen as good and may be linked to freedom; power over something or someone is often seen as bad because it is aligned to domination. If men have power over women because they are characterised as superiors having power over inferiors, this is bad. If men have power to protect women, this may be considered good.

Power may be exercised for political or moral reasons. Whatever the reason, it necessarily involves an element of control. It also involves a cost, has consequences and limits.

Striving for power is costly. At the very least, it takes time, energy and attention. When someone is focussed on achieving power, they may be missing out on many other

aspects of life, an opportunity cost. So power involves sacrifice, which is part of the choice to pursue power over other goals.

French (1985) says that living beings can only be controlled by eradication or domestication. Hitler's Jewish policy is an example of eradication. French states that this type of policy never works because extending power means killing more people and eventually, there is no-one else to kill and no-one to dominate.

French views domestication as a slower but more effective means of control. The tools of domestication are imprisonment, punishment, intimidation, religious or moral education. The dominator must always be vigilant to ensure that the dogma of the regime is not undermined.

The constant challenge to the dominator to maintain power means that power can be challenged and is ephemeral. So power is unstable. In trying to maintain power, the dominator becomes dominated too, just as the prison guard also experiences imprisonment. As French explains:

Power is a process, a dynamic interaction. To have power really means to have entry to a network of relationships in which one can influence, persuade, threaten, or cajole others to do what one wants and needs them to do.

Although no other syntax is available to us, it is in fact false to speak of "having power". One does not possess power: it is granted to the dominator by hosts of other people, and that grant is not unretractable (1985, 508-9)

Foucault adopts the same view, describing power as a complex strategic relation in society (Foucault 1980) which is never "localised here or there"²¹. It is never in anybody's hands but circulates so that those who exercise power "are always in a position of simultaneously undergoing and exercising power"²².

Power differentials are important to the functioning of society. That someone else has power over you does not necessarily mean you are oppressed, although lack of power and oppression have often gone together. This suggests that although an examination of power structures can be a way of understanding the world, the concept of power is not an easy one. Whilst not all accounting researchers agree on the value of Foucault's work for accounting (Armstrong 1994), I have chosen to rely primarily of the analysis of power structures put forward by Foucault (1972, 1980) because there is significant research precedent in accounting for the application of a Foucauldian view. Not all have relied on the same aspects of Foucault's work or applied it to the same situations in accounting (Burchell et al. 1985, Hoskin and Macve 1986, Loft 1986, Miller and O'Leary 1987).

Foucault used historical analyses of groups which had been marginalised by society to explain power differentials. This is what I am trying to do in the context of accounting. The group I am analysing is women. My assertion that they have been marginalised will be supported by an examination of the history of women in accounting. In asserting that women have been marginalised, I am declaring sympathy with other feminist writers who have examined the marginalisation of women in other areas, from Wollstonecraft and Woolf to Greer and Paglia.

Shapiro states that:

²¹ At p98

²² At p98

In its broadest outlines, feminist work seeks to produce a set of destabilizing questions that generate a reexamination of the content, methods, and epistemology of existing academic paradigms as it theorizes the meaning of sexual difference (1994, p1).

Although feminists have taken diverse positions (liberal, radical, Marxist, socialist, post-structuralist etc), there is a recognisable theoretical framework of suppositions in feminist writings which provides an overall critical challenge.

Feminist theory elucidates how professional practices have been shaped in part by the exclusion of women and the effects of socially and historically constructed gender identities on the knowledge within each discipline. It attempts to show that keeping women invisible or on the margin has, in fact, defined the centre, so that gender cannot be excluded from any discussion of the legitimisation of power structures.

In this context, some feminist theorists have relied heavily on Foucault's coupling of power and knowledge, his concept of 'subjugated knowledge' and his view that power relations are always interwoven with other relations, such as kinship, production, sexuality and family (McHoul and Grace 1995). Other feminists have attacked Foucault for his inability to deal with feminist issues (McNay 1992). Although Foucault was not writing about women, his writing has allowed feminists to challenge the accepted content of the historical narrative and has given a theoretical framework for understanding power differentials which I find useful in this context.

In challenging the accepted content of history, feminists have challenged the traditional, archival sources and empirical grounding of history (Scott 1993). If traditional sources exclude women, whose presence is clearly an historical fact, then one must examine

non-traditional sources. If feminist historians are asking new kinds of questions, then they will require new kinds of sources for their answers because the traditional sources have clearly been inappropriate.

Sources of Knowledge

Lakatos wrote:

For centuries knowledge meant proven knowledge – proven either by the power of the intellect or by the evidence of the senses²³. Wisdom and intellectual integrity demanded that one must desist from unproven utterances and minimize, even in thought, the gap between speculation and established knowledge. The proving power of the intellect or the senses was questioned by the sceptics more than two thousand years ago; but they were browbeaten into confusion by the glory of Newtonian physics. Einstein's results again turned the tables and now very few philosophers or scientists still think that scientific knowledge is, or can be, proven knowledge. But few realise that with this the whole classical structure of intellectual values falls in ruins and has to be replaced: one cannot simply water down the ideal of proven truth – as some logical empiricists do – to the ideal of 'probable truth' or – as some sociologists of knowledge do – to 'truth by [changing] consensus' (1978, p8).

A fundamental question in any research is how the researcher can obtain knowledge of the world. Lakatos was referring to scientific knowledge, with its reliance on empirical method. The dominant research paradigm in accounting also relies on an empirical method. Yet the use of statistical measures in accounting means that researchers are describing the world based on a sample of the world in which they have 99 per cent, 95 per cent or an even lower level of confidence. This means that accounting positivists

are describing the world with less than certain knowledge. They too are relying on probable truth.

When one leaves the dominant paradigm of empirical positivism and opts for a different research program in accounting, one becomes open to attack for relying on probable truth, although this charge may also be laid at the feet of the positivists. By adopting a different approach to my research, I am siding with Popper (1963) in his view that one method of acquiring knowledge may be as valid as another. But asserting the equal validity of different approaches does not excuse the researcher from justification of the choice of data sources and may make others all the more critical if the choice of sources is unconventional.

I have relied on some traditional historical sources (letters, diaries, journals and account books) and some sources which have been largely neglected or overlooked by most (though not all) accounting historians to date (novels, female autobiographies, television and movie quotes). In the past, the more unusual sources would have been disregarded as trivial or not authoritative. As the nature of historical research changes to revision history so that previously excluded groups are included in rewritten histories, we must rethink which sources are cogent and compelling records of the past. The issue is which sources are valid ways of understanding the past.

There is a paucity of writing about women's account keeping, financial management and related skills. This reflects historical attitudes to the role of women. It may also reflect a past focus on ledgers and journals rather than the people who wrote them. It has been said that history has been written by the victors; it has also been predominantly written by men (Scott 1993). Apart from a few women who managed to be recorded in male-

²³ Philosophers such as Descartes and Aquinas would argue that knowledge can also be proven a third way; some knowledge only resides in the mind of God and the only way

centred histories despite their gender, or more often, by an historical “altering” of their gender²⁴ (for was not Queen Elizabeth I referred to as “our wisest Prince” by her Council), women rarely figure in history²⁵. This creates its own problems. The obvious one is lack of data.

One of the biggest problems in this research has been the lack of traditional authoritative primary source material. Few works on women have survived and much of the recent writing involves a large degree of conjecture based on an incomplete picture (Newton et al. 1983). Sometimes, it is only possible to point to scraps of evidence and suggest that an alternative female-centred interpretation of that evidence is equally as valid as the accepted male interpretation. Although I have tried to obtain corroborative evidence where possible, it was often unavailable and any finding, however small, became something to treasure.

that knowledge can be explained is by reference to a Deity.

²⁴ Lerner (1993) states that noble-women have only been educated to the standard of men when it was clear that they would have to take on the role of a man. For instance, a princess would be educated if there was a possibility that she may have to rule as a queen in her own right.

²⁵ India, Pakistan, Sri Lanka, Indonesia, The Philippines and Myanmar have all had well-known female political leaders in government or opposition. These politicians have all followed in the footsteps of a father or husband who was a popular political leader before them. Since these countries are not ones noted for their equality to women, one must question whether these women have achieved their positions through their own merits or as surrogates for their fathers and husbands. The issue is whether they are viewed as women or as “surrogate men” whose sex becomes secondary to their role as mouthpiece for the deceased father or husband. I am not questioning the merits of these women, or their personal capabilities and political acumen. I am questioning whether they would have achieved office if they had not been preceded by a famous male relative. After writing this, I came upon the writings of an Australian-Pakistani woman, Deen, who has been investigating the role of women in Bangladesh. Deen (1998) writes on this issue: “Many observers find it puzzling that countries like Bangladesh or Sri Lanka or Pakistan – even India once upon a time – may have women as their heads of state and yet have what could be called a culture of contempt for women, with appalling records of women’s oppression. Women leaders are certainly anomalies in countries where patriarchal values are deeply entrenched. But they serve a unifying purpose – they are politically useful (in lieu of male heirs) for they hold their husbands’ or fathers’ political parties together. So they become honorary males, and are transformed into politicians overnight.”

But this creates its own dangers: how much evidence is required for it to be viewed as representative? If I find evidence of one Elizabethan lady being educated in accounting or actively keeping accounts, is it possible to assume that this was common, or is my finding an exception? The problem is exacerbated by the barriers of status, position and wealth that have received so much emphasis in British histories. Perhaps the Elizabethan lady is representative, but only of her own kind. But how is that kind to be identified? Although the status in society of the wife is often assumed from that of the husband, this may not always be accurate. Elizabeth Pepys came from a much higher level of society than her well-known husband, Samuel. In her diaries, she constantly reminds the reader that she is a Clifford, and through a reversal of family fortune, which left her without a dowry, was reduced to marrying Samuel. We may see Samuel and Elizabeth as coming from the same level of society, but it is clear that she did not.

Still, you may object, why do you attach so much importance to this writing of books by women when, according to you, it requires so much effort, leads perhaps to the murder of one's aunts, will make one almost certainly late for luncheon, and may bring one into very grave disputes with certain very good fellows?

Virginia Woolf, *A Room of One's Own*, 1929

Literary sources, be they diaries, books, letters or memoirs, are the outpourings of a cultivated pen. They represent the experiences of perhaps 5 per cent of the population at most. And when they are writing about anything outside their own level of society, there is a great chance that it will be inexact. There was a gulf between the levels of society and accounts by one stratum will inevitably display a bias. Moreover, this history is incomplete because much women's history is still undoubtedly buried in unpublished family letters and diaries.

I have made extensive use of literary quotes. These are partly a reflection of my own love of reading. But they serve another, deeper purpose. I believe that literature is a comment on its time, because people write from their own perspective, even when they are writing of the past - and sometimes especially when they write of the past, as the many romanticised accounts of colonial lifestyles in Africa and India bear witness. An example is Isak Dinesen's account of the native village in "Out of Africa", a romanticised account which ignored the poverty in part created by imperial conquest.

I have used literary quotes because I have needed to build a picture, to make a case, based on flimsy evidence, there often being no better. By adding supporting literary quotes, I am stating that my ideas do not reside only in my own consciousness, but have been considered by others. I am aware that this is not an orthodox type of evidence in accounting research, but orthodox evidence has led to a masculine orthodoxy.

The Palestinian born critic, now resident in the United States of America, Said, whose observations on culture and imperialism were grounded in literature, commented :

I do not believe that authors are mechanically determined by ideology, class, or economic history, but authors are, I also believe, very much in the history of their societies, shaping and shaped by that history and their social experience in different measure. (1993, pxxiv)

Birkerts explained it in a more reader-accessible way:

For, in fact, our entire collective subjective history - the soul of our societal body - is encoded in print. Is encoded, and has for countless generations been passed along by way of the word, mainly through books. I'm not talking about

facts and information here, but about the somewhat more elusive soft data, the expression that tells us who we are and who we have been, that are the records of individuals living in different epochs - that are, in effect, the cumulative speculations of the species. If a person turns from print - finding it too slow, too hard, irrelevant to the excitements of the present - then what happens to that person's sense of culture and continuity? (1994, p20)

For these reasons, and the need to look at different sources for women's history because of the lack of traditional source material (Anderson and Zinsser 1988), I view my literary references as an integral part of a women's history of accounting.

Even the addition of literary quotes to support other evidence does not overcome the fundamental problem: how can a picture be constructed from a blank space? It is a *non sequitur* to assume that a paucity of data about women undertaking an accounting role means that they did not do so. As I will indicate, there is ample evidence from non-traditional sources that many women were capable in this area. That there is little data from traditional sources does not necessarily mean that women of former times did not participate in accounting work. Rather, it could suggest that their participation might not have been controversial enough to draw comment. Perhaps there was no debate because there was no issue. There was extensive debate about whether women should learn Latin because it was contentious. Latin was a male domain; for women to learn it would upset the status quo. Women would then have access to knowledge which was not fitting for them ... according to men. There was no debate about whether women should learn music because this was a fitting area for them, for then they could entertain and amuse men. If accounting work has always been part of women's work, then women's participation in accounting would not be an area to debate. I will argue that accounting work was part of women's work prior to the nineteenth century. As definitions of work and accounting changed during the nineteenth century, it was no

longer recognised²⁶ as women's work and was seen as part of men's work. Also, men were able to claim accounting work as part of their work because the nature of men's work and the nature of accounting work changed significantly during the nineteenth century.

I have used a small number of oral histories of women recounting their accounting related work. These histories cover a period from the 1930s to current times. Oral history has been criticised as biased records of personal reminiscences without the authority of written archives. They may have a place in the histories of non-literate societies but their value has been questioned in the histories of literate ones (Prins 1991).

These oral histories are the statements of women who would never be part of traditional histories because traditional histories, society, men or sometimes women themselves, do not see the work they have done as important. Every woman I interviewed expressed surprise that her work would be of interest to someone else. Moreover, every woman commented that her work could not possibly have been important because it had never had a name; they were employees without a specific job title. It is the nature of much of women's work that it is unrecognised, often unrecompensed, and nameless, and it is these features which excludes that work from traditional sources and leads feminist historians to turn to other sources, such as oral history. Being part of a literate society does not mean that all our historical sources must be written, nor does it mean that all our history has been written.

I have used these histories as interludes between chapters. I have not commented on them, except in my conclusion because I want the women's stories to come through

²⁶ There was a difference between what was considered appropriate work for women and the actual work that some women did.

without any filtering, real or perceived, by me. There is a commonality between the oral histories and the stories gleaned from other sources, such as letters, novels and diaries.

It is not surprising that sources of women's history are problematic since women have been one of the groups "hidden from history" (Rowbotham 1973). Laurence (1996) identifies three reasons why groups are hidden from history:

1. There were prejudices against the group in the past.
2. There are modern prejudices against the group.
3. There is an absence of records.

Laurence contends that there have been prejudices in the past against women. For example, women have been denied public office and educational access. There are modern prejudices, such as historians giving greatest weight to those with power in the public sphere and not considering the ordinary life of the home or private sphere, which has been the realm of most women. Although Laurence is referring to women's history in general, it is certainly the case with accounting history.

I disagree with Laurence on one area. I do not think "prejudices" is necessarily the correct word when referring to past attitudes to women. This casts a twentieth century perspective on attitudes of earlier periods. It is true that women were denied opportunities in the past, but it was not necessarily because of a prejudice against them. Women were given enough education for their role as home-maker. They did not need access to public life because they had a different God-given role. It is simply that most people, men and women included, did not consider women to be missing out on anything they might want or need.

If modern prejudices exist, they are rapidly breaking down with the emphasis on writing histories of previously hidden groups. Recent historical writings have placed great emphasis on histories of ordinary life and women's histories (Burke 1991).

Laurence (1996) says that there is no shortage of resources concerning women's history. Whilst there may be many general historical references to women's lives, I am concerned with one aspect of their lives only – their involvement in accounting - and I would contend that there is a paucity of resources in this area. However, it is not a completely blank canvas, despite the impression given by some male accounting historians.

Yamey writes:

In all, a history of accounting in the period (or in any period) without some knowledge of the actors - those for whom as well as those by whom the records were kept - must be rather anaemic and thin. I would certainly like to know more about the (at present) somewhat shadowy figures who, in the words of one of them, "justly made up" or settled "all kinds of intricate and confus'd accounts" (1981, p131).

Yamey and other writers of accounting history have not found out a great deal about "the actors" because they have commenced their search from a flawed base; they have subconsciously discounted half the picture by ignoring women. This has happened partly through their choice of source material but primarily by an assumption - or maybe it is presumption - that women were non-existent in or incidental to accounting.

There is nothing new in women being painted out of the picture. Although written in 1638, the words of Anna Maria von Schurman have a disturbingly modern sound to them:

When one reads historical works covering long spans of time there are no more traces of our (women's) names to be found than there are traces to be found of a vessel crossing the ocean (1638 in Lerner 1993, 271).

The Pen of Destiny is made to write my record without me,

Why are its good and bad accounted to me

Yesterday without me, and today likewise with neither you nor me?

Tomorrow on what evidence shall I be summoned before the Judge?

The Ruba'iyat of Omar Khayyam, Quatrain 174, c.1114²⁷

Nineteenth Century Modernity and the Shift in Power

For centuries, the accounting function was primarily women's work. By the end of the nineteenth century, it had become men's work. By the early twentieth century, women had to fight for admittance to and acceptance in an occupation that had once been largely theirs.

The roots of capitalism – and socialism, communism, fascism, Marxism, and many the other “isms” of our society– developed during the nineteenth century, but I do not believe that the change in the position of women in accounting was the result of capitalism. I would agree with Saul (1992) that capitalism is not an ideology but merely a method of dividing ownership and income. The change in the position of women in

accounting is directly attributable to the processes known as modernity. Since these processes are crucial to my thesis, because they provide the social context for many of the changes of the nineteenth century, the notion of modernity and its effects need to be explained.

Hall (1992) has explained modernity as the condensation of a number of different processes and histories rather than a single outcome. “Modern” is not used to refer to something of recent origin but to a conceptual model with certain theoretical and analytical values.

Every age thinks that its ideas are modern in the sense that they are different from previous ideas and will lead to progress and advancement. But the process of modernity refers to the establishment of society as we know it – modern society with industrial and urban lifestyles. Appleby, Hunt and Jacob describe modernity as:

a specifically Western set of notions that took root in the eighteenth century; it entails a new periodization of history (ancient, medieval, modern) in which the modern denotes the period when reason and science triumphed over Scripture, tradition, and custom. At the heart of modernity is the notion of the freely acting, freely knowing individual whose experiments can penetrate the secrets of nature and whose work with other individuals can make a new and better world (1994, p210).

Accounting became a masculinised occupation through the processes of modernity. I argue that modernity is a set of specifically Western *male* notions. Until it can throw off the shackles of modernity, accounting will remain a masculine profession. This thesis examines the impact of modernity on accounting by focusing on the way the position of

²⁷ All quotes from the Ruba'iyyat are translated by Edward Fitzgerald.

women in accounting has changed as a result of modernity. My contention is that modernity changed power differentials in accounting in favour of men and against women.

It was thus that I found myself walking with extreme rapidity across a grass plot. Instantly a man's figure rose to intercept me. Nor did I at first understand that the gesticulations of a curious-looking object, in a cut-away coat and evening shirt, were aimed at me. His face expressed horror and indignation. Instinct rather than reason came to my help; he was a Beadle; I was a woman. This was the turf; there was the path. Only the Fellows and Scholars are allowed here; the gravel is the place for me.

Virginia Woolf, *A Room of One's Own*, 1929

For accounting, modernity has proved a two-edged sword. It has led to the development of professional accounting associations, accounting being accepted as a university discipline, the work of accountants having increased prestige. It has also led to the definition of accounting being narrowed, the historical contribution of women being devalued to the point of invisibility and the strong reliance on a positivist empirical method which has led to an often blinkered view of the world. There are indicators that accounting is already throwing off some of the shackles of modernity: the acceptance of journals such as *Critical Perspectives in Accounting and Accounting, Organisations and Society*, and the inclusion of critical theories in undergraduate accounting theory courses are obvious ones. To date, these changes have made little difference to the position of women in accounting.

Modernity led to a change in power structures. Gramsci (1971) has shown that in any society which is not totalitarian, certain ideas will prevail over others. He called this sort of cultural leadership *hegemony*, and it is the hegemony of modernity which altered the power structure in accounting against women and in favour of men. This change was

so fundamental that not only did it change the content of accounting but extended to the very definition of accounting.

There is a distinct difference in women's accounting work up to the nineteenth century and during the nineteenth century. The nineteenth century is a turning point from the perspective of women's work. There has been a trend in accounting research to focus on an event because by doing so, one is able to look at what went before it and what comes after it, and the event gives a hinge on which to base one's understanding of change. This method has been used in the international accounting area and forms the basis of events studies in capital market research.

But as Birkerts points out, in a different context:

There is a path, then, from A to B ... though of course it neither begins right at A nor ends obligingly at B (1994, p34).

The history of women in accounting is not a tidy events study, nor does it follow neat laws of mathematics, knowing that the shortest distance between the points A and B is a straight line. However, I do not think that one should shy away from attempting the history because it does not come beautifully packaged, because there are difficulties with sources or because it may raise more questions than it answers. It would be a sad commentary upon our discipline if the only acceptable research was research with no loose ends and no inconsistencies, and I believe that even when accounting research is at its most empirically positive, there is still room for conjecture which is, after all, the basis of theorising.

Features of modernity include the rise of scientific rationalism and the idea that science could tame nature, which was a significant factor in developing the mind-set necessary

for the Industrial Revolution in Britain, and later, in the rest of Europe, the feverish search for new markets which led to colonialism and imperialism, the abstraction of knowledge and the rise of distinct occupational groups who could lay claim to a particular knowledge base from which others were excluded, and the rise of the state and other institutional structures, a feature which devolved into the rise of professional associations.

There is a distinct “before” and “after” in the position of women in accounting which matches the processes of modernity. When the keeping of accounts was women’s work, it was primarily performed by women from the upper levels of society. Knowledge of account keeping was handed down orally from generation to generation. This knowledge was not recognised as belonging to a separate occupational group but was part of women’s household management function; it had no name of its own. Over time, this skill extended downwards through society to wives of merchants. The knowledge base remained largely informal with no recognition of these women as a separate occupational group based on their accounting skills.

As Anderson and Zinsser explain:

In addition, “women’s work”, whether in the home or outside of it, has traditionally been valued less and considered less important than men’s work. Raising children and maintaining the home have been taken for granted and have never been valued as much as labor that men perform, whatever it may be. Paid labor available to women has usually been less prestigious than men’s, has traditionally required less formal training, and has been more vulnerable to fluctuations in the economy. As a result, when they have been paid for their work, women have consistently received between one half and two thirds of what men earn (1988 at pxvi).

When the keeping of accounts became men's work, it was performed primarily by middle-class men managing a business. The accounting process had become more complicated, with the double-entry system dealing with more complicated credit transactions. This was due to increased trade, industrialisation and mercantilism. The knowledge base became formalised in texts. Those with the formal knowledge were recognised as a separate occupational group called bookkeepers. Later, the rise of the professions created a layer above the bookkeepers: the professional accountant.

Anderson and Zinsser (1988) have stated that women of a particular class²⁸ or location have more in common with each other across the generations than women of the same generation who are separated by class or location. Within the categories of place and function, particular events, such as industrialisation, had different effects at different levels of society. For example, the experiences of working women and women from the higher levels of society as a result of industrialisation were markedly different. Whilst this may be true in general, in accounting history, a different picture emerges; the experiences of women before and during the nineteenth century are markedly different.

Generalisations are always problematic. Social change rarely flows neatly enough to allow for generalisations. For instance, industrialisation, which was a feature of modernity, was gradual. While the north of England industrialised, many parts of the south remained rural. Not all areas of industry industrialised at the same time. Women and their employment prospects were effected differently at different times in different industries and different towns. So there is a danger in generalisation. This also makes it difficult to be precise about dates for societal changes.

²⁸ I have used the term "class" because Anderson and Zinsser used it. Later, I will return to this concept because I see class as a form of domination. Marxist historians argue that you cannot use the term "class" in describing pre-industrial society, a view I will expound upon (and disagree with) later.

N.B. There will be very few Dates in this History.

Jane Austen, *The History of England*, 1791

Although the nineteenth century marks the change from accounting as women's work to accounting as men's work, industrialisation was not the only factor that caused this change. Industrialisation was one aspect of societal changes that commenced with a philosophical reassessment of man versus nature and led to modernity.

This thinking developed in a period of philosophical thought known as the Enlightenment, its very name suggesting the importance of its results for men. Yet it was not an Enlightenment for women. Women were disadvantaged by Enlightenment thought which relegated them to the position of unthinking chattels, and which promoted the idea of men (not women) taming nature. Nature could be harnessed through the power of machines, increasing output and leading to the scramble for new markets and the creation of little pockets of British imperialism worldwide and atlases with much of the globe shaded Imperialistic Pink. Nature could also be harnessed through men's control of knowledge, it was only a matter of time before the abstraction of accounting knowledge and the establishment of professional accounting associations to guard that knowledge.

Conclusion

I once heard a speaker, whose name I have long since forgotten, say that it is always important in research that others can understand your "take" on the world. It is as if they could pick up a pair of glasses and see the world as you see it. Of course, they may not agree with you about the view.

My "take" is a feminist approach to history. Anyone looking at the world through my glasses would see a world where there is a need to redress the balance of power between men and women in accounting. I am using history to show how the imbalance developed and why it cannot be justified today. I view the nineteenth century as a turning point in creating the imbalance which has led to a legacy of male domination in Australian accounting.

Iris' Story

It must have been about 1940. I worked at the Telephone Exchange in London. I had no choice ... it was either that or the Army. I was pricing all the other than local calls. I enjoyed that too ... lots of responsibility in a way. I was there for about eight years.

In 1950, I worked at David Jones. It was my first job in Australia. I was there for about six months. We were a small group - all women. I was in charge of the payment of bills. I would write to people for payment of their bills. One bill was care of my husband's company (*name deleted*). I asked Steve (my husband) if he knew the person. Yes, he said, that's our managing director.

Then I went to Spurways. I did all the stock records. It was late 1950.

When I went to Camelia (Hardie Ferodo Pty Ltd), I started again on stock records. Then when I was assistant to the manager, I did all the pay.

Also, I was secretary to the Scout Group. I did all the correspondence and all the accounts.

I was in Guiding too but that was all problems ... no accounting.

That was then. Now, the women are taking commercial degrees. I hadn't any commercial training or accounting training but I did all the pay including the senior staff

pay. I did the tax returns including the group certificates and they all had to be balanced.

In addition to that, I was responsible for all the female staff. I met a woman recently and she said "You gave me my first job in Australia." She remembered me after all those years.

Chapter 3

The Unchanging Cycle: 1200 to 1800

Page: No, my good lord; it is more pleasing stuff.

Sly: What, household stuff?

Page: It is a kind of history.

William Shakespeare, *The Taming of the Shrew*, Introduction

Introduction

Historians of women have been hampered by women's invisibility. Women have been systematically omitted from many records of the past (Davies 1975, Lerner 1993, Kleinberg 1988). This misrepresents what happened and makes it seem that only men have participated in many of history's defining moments. Historians of women seek to redress that imbalance. Feminist theorists seek to explain the imbalance.

Historians of women have addressed the issue of invisibility in four primary areas: work, family, politics (formal and informal) and ideology/culture/religion (Kleinberg 1988). The keeping of accounts and other aspects of financial management form part of women's work. Women's work is not limited to work which is directly recompensed but includes all areas of productive endeavour.

The aim of this chapter is to show that women's work has included work of an accounting nature since at least the thirteenth century and to examine the nature of that

work. This work has not been recognised in many of the traditional histories of accounting because they have been written by men whose focus, for whatever reason, has been only on the contribution of other men to accounting (see Littleton and Yamey 1956, Littleton 1966, ten Have 1976, Yamey 1981, Nobes 1984 for accounting histories that ignore the contribution of women). This chapter challenges that focus; there is ample evidence to the contrary which has been ignored.

This chapter covers approximately 1200 to 1800. It is not easy to be exact with dates because change does not always happen at all places at the same time in the same way. When long history²⁹ is taken, what is most striking about women's accounting work from 1220 to 1800 is that there is so much continuity over the centuries and such little change: women continued to undertake account keeping without recognition and generally without recompense. The status of their accounting work did not change in that time even though the status of men's accounting work over the same period increased as the need for accounting grew and the nature of accounting work became more complex. Bennett (1994) makes a similar point about women's work in her study of changes in women's work in London from 1200 to 1700:

We need to distinguish between the experiences of women and the status of women. In women's work between 1200 and 1700, for example, many things change in the experiences of women (what work they did, where, and under what terms), but little changes in the overall status of their work (which remained poorly remunerated and low in both status and skill). Second, we need to think harder about the pace of change in women's history, for although change has occurred, it might have moved at a much slower pace than historians commonly expect (1984, p66).

²⁹ This term is explained in Chapter 1. It is the notion that women's history must be examined over a long period to identify changes because change happens so slowly in women's lot.

If Bennett (1994) is correct, women's account keeping work was accepted because it had low status and was not viewed as requiring much skill. As I will show in a later chapter, when this work became skilled and of higher status, it became men's work. But that was not until the nineteenth century and this chapter covers earlier centuries.

By the end of this chapter, I will have shown that there is ample evidence that from 1200 to 1800, women were active in account keeping and related financial work. Traditional accounting histories have recognised the account keeping work of men during this period and women's contribution has remained invisible (Littleton and Yamey 1956, Littleton 1966, ten Have 1976, Yamey 1981, Nobes 1984), *even when they were employed as stewards or to manage estates and were being paid for their work*. This suggests that women's account keeping work may have remained invisible not only because it was low status, low skilled work; it may have been kept invisible because it was women's work and men have tried to keep women invisible because if women are no longer subordinate, they threaten men's power. Otherwise, how can we explain the layer of silence which has descended over the account keeping work of women even when it has been paid outside employment *of the same nature* as the account keeping work of men which has been recognised from the same time period?

At another level, this chapter sets the stage for the examination of male power over women. From 1200 to 1800, women are subordinate in a male dominated society so women's work is not valued. However, their accounting work is not subordinate to the accounting work of men. In the following chapters, I will show that the nature of the subordination changed in the nineteenth century; women's accounting work became subordinate to the accounting work of men. Women continued to be subordinate in a male dominated society. The subordination of women in accounting, as in other areas, is neither preordained nor natural but is a complex historical phenomenon. As such, it is only by reviewing history that the development of power structures in accounting can be

understood. This in turn leads to an understanding of present power structures in the accounting profession.

Women of Castles and Manors

The Medieval Lady

It is difficult to gain an accurate picture of the medieval lady and her accomplishments. Troubadours and writers of romances provided stereotypes of beautiful women whose delight was in charming the men of their acquaintance, or women of exceptional piety. However, there is ample evidence that the women of castles and manors were capable of keeping accounts and related financial work.

These romantic images of medieval women are a stark contradiction to figures such as Nicolaa de la Haye, who defended Lincoln Castle from attack, the litigious Isabella de Fortibus³⁰ who was the richest woman in thirteenth century England and reputed to delight in any kind of administrative work, and Elizabeth de Burgh of Clare Castle, whose household accounts show a staff of 250 persons and a stable of several hundred horses. She used her chamber as her accounting office. Although she had senior officials and auditors to keep and check the accounts, Elizabeth would double check the accounts herself, allocating money to educate promising clerks at Oxford or Cambridge and later, to establish Clare College at Cambridge.

The day book of Dame Alice de Bryene for 1412-13 gives an insight into the life of an aristocratic woman. Dame Alice was a widow living in Suffolk. She was related to most of the knightly families in the county. Although she had a steward, most of the money, including all wages, was controlled by her and she kept the accounts for all transactions.

³⁰ At twenty-five years of age, Isabella was widowed and had lost her only brother, the Earl of Devon. She managed all inheritances, including the entire Isle of Wight.

She purchased her own wine from London and spices from Stourbridge. She entertained regularly, maintaining extensive accounts for food and drink; at New Year, two hundred people were served 314 white loaves, two swans and twelve geese, pork, mutton, capons, conies, beef, veal, five young pigs, and twelve gallons of milk.

Perhaps a widow such as Dame Alice cannot be regarded as representative since she did not have male protection, as did most women of her time. Perhaps she is not representative because, as a widow, she was involved in the management of her estate despite her sex. When the "lord" of the manor was a woman (either an heiress or widow), the estate was run exactly as it would have been if the lord had been male (Jewell 1996). There is ample evidence that Dame Alice was not the exception and that it was not unusual for women of the castles and manors to be involved in their financial administration (Fraser 1995, Archer 1992, Jewell 1996).

Lady Cromwell, wife of Ralph, Lord Cromwell (1394-1456) kept a Lady's paper, where she recorded her personal expenditures and some household expenses. Her financial knowledge was sufficient for her to act as estate auditor. In 1417-1418, Lady Cromwell visited one of the manors "to take the account there", which meant to conduct the annual audit (Brown 1905).

Lady Margaret Beaufort, Countess of Richmond and Derby, mother of Henry VII, received an annuity of 100 marks per year although in practice, there was no distinction between her interests and those of her husband. Invoices were sent out in the names of both Margaret and her husband. She would often sign receipts on his behalf. If she had cash and debts were due, she paid them irrespective of whether they were hers or those of her husband. Rewards to household servants were distributed by Margaret and her husband (Jones and Underwood 1992). Lady Margaret Beaufort was privy to all family

financial matters and understood how they were managed, taking charge herself whenever her husband was otherwise occupied.

Margaret Beaufort was wealthy in her own right but her wealth greatly increased through her four marriages, the first one being when she was twelve years of age. When Henry VII came to the throne, Margaret was declared a *femme sole* by parliament. This device, which I will return to later, allowed her to act independently from her husband at law and to manage all her property without recourse to him. Jones and Underwood (1992) explain that in the period 1485-7, Margaret developed her own system of estate management. All accounts were brought to her and she regularly sought independent advice. Her estates were primarily in England and Wales. Jones and Underwood state that:

In the English estate, Margaret reformed the system of accounting. Receipts were centralised, with fees and wages subject to her final sanction. The appointment of a receiver-general ... curtailed unnecessary local expenditure. Foreign expenses were cut to a minimum. The bailiff feodary of Staffordshire, which incurred a financial loss, was dispensed with entirely. These measures were efficient and successful, with delivered income increasing from each receivership (1992, p109).

Lady Margaret Beaufort administered her own estates. There are also instances of women who were paid to administer estates of others. Margaret of Brotherton administered the estates of John Mowbray, lord of Chepstow, until she was eighty. Although John Mowbray held an inquiry in 1415 into mismanagement of his estates by his servants, no mismanagement by Margaret of Brotherton was alleged (Archer 1992).

From 1430-44, Alice, daughter of Thomas Chaucer, managed the estates of her family and husband and those which had come to her from being twice widowed. She was known as a good manager but formidable woman (Archer 1992).

The Stoner Letters, the collected letters of the Stoner family, include many from Elisabeth to her husband dealing with business matters. In 1476, Elisabeth Stoner is in London for business and pleasure and appears to have considerable freedom in both areas. Elisabeth has connections from her first marriage which are helpful to her second husband. In London, she can use her contacts with the mercers to her family's advantage.

There will always be difficulties dealing with historical records. They were not necessarily written to answer the questions we want to ask. In medieval times, few histories were kept and those that were, did not set out to detail the contribution of the women of the day. Women gained importance in their own right only if they were independently wealthy, such as a widow, or well-connected (Fraser 1995). This makes it more difficult to assess the contribution of women to financial matters but it does not make it impossible.

Accounting historians have not helped in the search for the contribution of women to accounting history. Where there is no direct evidence of financial matters for estates and manors being handled by women, some writers have assumed a male contribution despite the evidence for this being as scarce as the evidence of a female contribution (Chatfield 1977, ten Have 1976). To assume a contribution was male says more about the preconceptions of accounting historians than it does about medieval account keeping.

One of the difficulties in researching women's contribution to history is that one must confront the ambiguities of history recording women (when it does at all) in an idealised, romanticised way, often as a foil to men³¹, rather than recording the reality of women's lives. The latter is harder to find.

It is not, however, non-existent; it has just been ignored in the past. Archer (1992) confines her study to women as land-holders and administrators in fourteenth and fifteenth century England but her comments are valid beyond that time. She writes:

(T)he extant evidence, although scattered and often fragmentary, survives in sufficient quantity to allow some assessment of the collective expertise of aristocratic women and of their success rate in estate management. It points strongly to a contemporary supposition that no undertaking that might normally be deemed the responsibility of men should lie outside the purview of wives, sisters or mothers. Regardless of sex, competence in this field was not much commented upon though failure in the form of mounting debts, extravagance or negligence might lead to contemporary condemnation. If husbands have left little record of their gratitude to their partners in the administrative enterprise it is perhaps because co-operation was too commonplace to elicit particular comment. Their wives were their 'adjutants' and their expectations of them were consequently high (1992, p150).

Young ladies should take care of themselves. Young ladies are delicate plants. They should take care of their health and their complexion. My dear, did you change your stockings?

Mr Woodhouse to Emma Woodhouse

Jane Austen, *Emma*, 1816

³¹ Men have also suffered from historical constructions which confuse romanticism with reality. This is particularly evident in histories on war which often contrast starkly with novels and poetry on men's war-time experiences where reality is often supplanted by romanticism.

From our late twentieth century perspective, we may see the married medieval lady as economically powerless and therefore being in a position of dependency on her husband, but it is unlikely that a girl in medieval times raised to be a wife, mother and household manager of a manorial estate would have seen herself that way; she would have been fulfilling her role in life. The question is whether that role included account keeping or other financial management tasks whether at the estate level or household level, and the evidence points to an affirmative answer (Archer 1992). The evidence also indicates that women were often trained for this task.

Reviewing the Sources

Since there is evidence that women were active in financial management and in keeping accounts at the household and estate levels, one must ask why their contribution has received so little attention in the writings of accounting historians. There is a presumption of masculinity in many accounting histories. Before reviewing sources that make visible the pre-industrial accounting work of women, I want to show how deeply entrenched is the male bias of accounting history.

Chatfield (1977) only uses masculine pronouns. He explains that manorial accounting was simple so the steward did not require a high level of literacy or numeracy. He fails to consider that this description also fits the lady of the manor, who may have been well-educated by the standard of the day. The standard for girls was not high. It emphasised skills required to run a home³², including an understanding of household accounts.

³² Power (1975) states that it was assumed in the books of conduct addressed to ladies that ladies could read and write. This was not always the case.

Chatfield equates the role of steward with the notion of stewardship in accounting. Yet in many cases, a steward's role was not connected with account keeping except possibly for the household's petty cash (Mertes 1988).

Medieval accounting was simple because the accounts were for the internal running of the estate and so the record keeping process was meeting simple needs. Most estates achieved a degree of self-sufficiency, and record keeping met a stewardship need. According to Chatfield, it did not have to meet the more complex decision usefulness need of modern accounting. Yet the medieval writings of Christine de Pisan suggest that medieval accounts may have been for decision usefulness as well as stewardship, though neither of these terms was used directly.

For a large estate, many people could have been involved in keeping the many, separate accounts. The lady of the house was integral to the process. She may have actively participated in maintaining accounts or her role may have been supervisory, supervising at least the accounts of her household, or all household accounts. When her husband was absent, she was also responsible for the management of the estate.

Accounting has a greater importance to us than it had in medieval England. Accounts were kept, but precise bookkeeping did not seem to be valued. For instance, the Pastons, an upwardly mobile family who achieved prominence in the fifteenth century and owned numerous estates, scribbled their accounts on whatever came to hand. One set of accounts of receipts from the Paston's manors is written on the back of a letter. Of course, this might also be due to the parsimonious nature of a family trying to achieve wealth and fame in a hurry. Since accounting was of low importance, accounting records were not valued and many have not survived. Since account keeping often came within women's work and it was of low status then it is not surprising that so few accounting records have been preserved. Most of the historical record of

women's involvement in accounting processes does not come from accounting records but from letters and diaries. Ledgers and journals tell us how accounting was done but they do not tell us who did it.

What do we know of the women who lived in the fine country houses now in the National Trust's care? We know the gardens where they walked, the ballrooms where they danced, the drawing rooms where they sat and stitched firescreens, the beds they slept in and, sometimes, the bathrooms in which they washed... The day-to-day lives and personalities of the women who lived and worked in these settings are more difficult to recapture. By custom, men have been credited with all the important roles connected with stately homes: commissioning architects, builders, cabinet makers and portrait painters; planning and paying for alterations and improvements; collecting works of art on the grand tour; managing the park and the estate; entertaining royal guests, visiting gentry or tenant farmers.

Trevor Lummis and Jan Marsh, *The Woman's Domain*, 1990

If a lady was in charge of organising the meals, the linens, the herbarium and the household staff of the manor, it is inconceivable that the lady would have no knowledge of elementary record keeping, to be able to discharge her job properly. Archer (1992) develops this line of argument. After explaining how frequently the lord of the castle or manor tended to be absent from his demesne, she states:

(I)f it is assumed that good stewardship reflects the firm hand of a committed lord of the manor, then the presumption must be allowed for the lady. It may well be that being, for the most part, less distracted by political or military concerns, women in charge of estates devoted more of their available time to the property than men (1992, p153).

The lady was also responsible for the training and education of female servants. This always included their religious education but sometimes extended further. In *Pamela or Virtue Rewarded* by Samuel Richardson, published in 1740, Pamela is maid to Lady B. Lady B takes an interest in Pamela's education, teaching her a variety of skills, including account keeping. Pamela writes:

My lady's goodness had put me to write and cast accounts and made me a little expert at my needle, and otherwise qualified me above my degree.

This passage gives no indication that it was "above her degree" for a lady to "cast accounts" (which means to prepare accounts), even if it was an unusual thing for a lady's maid to learn. Since many ladies' maids would neither be able to read nor write, it is not surprising that they were not able to cast accounts.

There was considerable pressure on a lady to do her job well. A married woman was economically dependent on her husband (Bennett 1992). It is no wonder that male historians have managed to see only a male-centred view of history. The female contribution was invisible, as Quena ad Crucem of Brigstock found when she tried to sell land in 1315. The court disallowed the sale because "a wife's sale is nothing in the absence of her husband" (Bennett 1992).

<p>A married woman cannot make a contract to her husband's loss or prejudice but can if it is to his profit.</p>
--

Year Book 21, Henry VII

Since Chatfield (1977) was writing in the heady days of 1970s feminism, it is surprising that he does not question his own silence about women in accounting history. Perhaps

it comes from his heavy reliance on one specific earlier source. Chatfield does not consider the possibility that his 1943 source might contain a male bias consistent with that period. It is not surprising that Jenkinson and Broome (1943) would not consider the possibility that the keeper of manorial accounts might not have been male and that the women's contribution to the account keeping process would not be separately acknowledged. When Jenkinson and Broome were writing, Rosie the Riveter was a temporary war-time expediency, not a serious component of any work-force.

My mother was twenty years old and single when the United States entered World War II, and she was a prime target for the Rosie the Riveter sell job, the most concerted propaganda campaign up to that time aimed specifically at women. In the 1930s, the message to women had been "Don't steal a job from a man," and twenty-six states had laws prohibiting the employment of married women...When the Japanese bombed Pearl Harbour, they also blew apart all this accepted wisdom about American women and work. With thousands of men leaving their jobs every week to go and fight in the war, there was no one to manufacture the planes, ships and ammo they would need - well, no one except women. The campaign orchestrated by the Office of War Information, in collaboration with ad agencies, women's magazines, radio producers, and filmmakers, tried, overnight, to make wearing overalls and wielding a welding torch glamorous...Poor, deluded souls - they wanted it all, and they didn't quite get it. The war was over and they were supposed to sashay back to the kitchen and learn how to make green beans baked with Campbell's cream of mushroom soup.

Susan Douglas, *Where the Girls Are*, 1994

Chatfield is not the only author who does not detail women's role in the history of accounting (Littleton and Yamey 1956, Littleton 1966, ten Have 1976, Yamey 1981 and Nobes 1984). Yamey (1981) is writing at a time at the time of feminist consciousness raising, during the high-profile political activism of feminists such as Gloria Steinem,

Kate Millett and Betty Friedan, but he does not consider a female contribution to British accounting history, despite observing that wives acted as bookkeepers in Holland during the Middle Ages and that double-entry bookkeeping came to England from Holland. One can only wonder at what point mid-Channel a female function in Holland became a male function in England.

There are other problems with Chatfield's analysis. He says that "exchequer and manorial accounts were normally kept on the assumption that king or baron would never look at them."³³ He seems to be referring to the combined accounts for both the working estate and the household, but he does not make this clear. If that is so, then who did look at them? If nobody did, then what was the point in keeping them?

Chatfield gives no evidence to support his assertion that the lord of the manor did not inspect the accounts, so his credibility on this point is suspect. His argument is: the accounts were simple, the preparer of them was not highly numerate or literate (presumably because a highly literate or numerate person would develop more sophisticated accounting for the estate), the lord of the manor must have been highly literate and numerate (possibly a divine right accruing to medieval lords) and if the lord had seen the accounts, he would have put his literate and numerate stamp upon them by making them more sophisticated. I have little truck with such a phallo-centric assertion when it has no support and is not acknowledged as the mere speculation which it is.

My point is that Chatfield's interpretation is not the only possible one and should not be presented as such. Chatfield's weakness is that he does not recognise that. An equally valid interpretation is that manorial records were kept, or at least supervised by the lady of the manor. Record keeping was part of the wife's household management function.

The records were simple because accounting processes were not sophisticated in medieval times. It is the very simplicity of the medieval account keeping function which makes it most likely to have been a female function. It took little skill and was monotonous. Bennett (1992) shows that from medieval to early modern times, women's work was unchanged and always characterised by involving low skill, receiving low remuneration (when it was outside the home), having low status and being able to be combined with the many other jobs women were expected to carry out, from basic reproductive tasks to sewing household linens.

I worked in the telephone exchange for a year. Most people, when I say I was a telephone operator, are uncomfortable: much better, they seem to think, if this unfortunate episode was forgotten. (The genteel "au pair" redeems being a nursemaid.) It suited me very well. For one thing I understand absolutely why women, asked why they put up with boring and repetitive work, go on with it, saying, But it allows me to think my own thoughts.

Doris Lessing, *Under My Skin*, 1995

However, it is incomprehensible that the lord of the manor would show no interest in the manorial accounts, but the level of interest might have depended on his level of trust in his wife and her abilities. Lack of evidence of a husband putting his stamp of approval or disapproval on the accounts does not mean he did not examine them; it may mean he was happy with his wife's imprimatur on the accounts.

There is still another interpretation. The unanswerable issue, which is raised by Bennett (1994), is whether the lord of the manor approved of a job well done or considered account keeping as such a lowly function, being mere women's work, that it was

beneath his notice. It may have been that financial information was of little importance, as I have already indicated. Account keeping in monetary terms would have had little significance in a non-monetary economy where there was not a paid labour force, in the modern sense, and counts of stock and crops, or ability to provide an army on Royal demand, would have mattered more than accurately kept and well preserved accounts. If account keeping was of little importance, it would be consistent with this to allocate that function to persons of little importance - to women.

There have been many unquestioned assumptions about who did accounting in the past. Myatt-Price (1956) is another writer who falls into the trap of assuming that accounts must have been prepared by men. He explains that the accounts of Ralph, Lord Cromwell (1394-1456) were prepared by different people and that practice differed from for each of his households just as today³⁴, about user groups, Myatt-Price continually uses a male pronoun when referring to those who did Cromwell's accounting. For instance, he states:

the person writing out the account was a professional man - a clerk - who could read, write, calculate and set out accounts (1956, p110-111)

The Cromwell's accounting system included a daily and monthly roll, day-book, journal, household paper, Lady's paper, book of purchases, book of provisions, book of supplies, wages bill, cellarer's account, and annual account. There is evidence that Cromwell's staff included a steward who kept one of the books of account. Myatt-Price notes that Lady Cromwell kept the Lady's paper was a book where she recorded her personal expenditures and some household expenses. Moreover, her financial

³⁴ Myatt-Price compares the difference in accounting from one of Cromwell's households to another with the difference in accounting among modern firms. I have great difficulty accepting that there is any comparison and feel that such glibness is consistent with his glib assumption that only men could have prepared the Cromwellian accounts, an assumption refuted by his own evidence.

knowledge was sufficient for her to act as estate auditor in 1417-1418. If she audited the Cromwell's estates in other years, the records are unavailable. Despite the evidence of Lady Cromwell's skill, which Myatt-Price himself advances, he does not consider that the "professional man" who kept the Cromwell's accounts in such order might have been Lady Cromwell. As with other writers, the failure to even consider a women being involved makes for a deafening silence.

Piety and Practice: Keeping Accounts

Medieval noblewomen were often well-educated by the standards of the day. By today's standards, this is not saying much. Cressy (1980) studied literacy levels in 1500 and estimates that 99% of women of that time were illiterate. Since he also estimates that 90% of medieval men were then illiterate, these figures are not very revealing. They only serve to explain why so many households employed scribes. The women of the castles and manors were trained in all matters pertaining to the household (Leyser 1996) so it is not surprising that those who were able to do so kept accounts and participated in financial matters. Jewell (1996) has found that medieval girls of the English aristocracy were taught household management, embroidery and music while boys were taught the military and cultural demands of knighthood. Education was a matter of class and within classes, it was a matter of gender. According to Jewell (1996), the education of boys changed slowly over time; the education of girls did not. This was because the practical skills needed by male aristocrats changed; military skills mattered less but a knowledge of common law and estate management became more important.

From the ninth century, schooling had extended beyond the monasteries and court to the higher nobility. Many aristocratic women owned books and some owned entire libraries. Books were common bequests from aristocratic women to their families and friends (Labarge 1986). Manguel (1997) states that it was more common for women to

bequeath books than men. These bequests were generally to other women. Some of the earliest books dealing with financial management, such as Fitzherbert's *Boke of Husbandry*, appear to have been owned by women, not men, if the lists of bequests are any indication. It is fortunate for us that books were prized possessions in medieval times because this has meant that they are often listed by title in bequests. It was only in later centuries that women's education entered a dark ages.

A girl could be educated at home, although it later became more common for girls to be educated by nuns at monasteries, or in the household of a richer man, where she would hopefully snare a good husband while learning household management.

There is evidence that household account keeping was taught as a specific skill under the rubric of household management, although there were no general standards for the education of girls (or boys, for that matter) so educational content was haphazard (Archer 1992). Anne Talbot, daughter of Gilbert, Lord of Talbot, was one of the more fortunate girls since she had both governess and tutor. She was instructed in keeping household accounts and was responsible for overseeing the daily accounts from 1402 until 1411.

There were three elements to the various accounts: the charge showing cash advanced to cover expenses, the discharge showing how the advance had been spent, and the stock account showing what had actually been consumed. There were also irregular expenditure such as equipping troops with arms and uniforms for war or equipping daughters with dowries for marriage, paying annuities to retired retainers, legal costs of litigation, and poll tax.

Account keeping skill extended to the highest levels of female society. Brown (1905) cites the accounts of Princess Elizabeth, before she became Queen Elizabeth 1, when she resided at Hatfield Castle in 1551-1552. The accounts are headed:

The House of the Right Excellent Prynces

The Ladie Elizabeth Her Grace

Thaccumpte of Thomas Parry, Esquyer,

Coaferor to the righte excellent Princesse the Ladie Elizabeth he grace, the Kinges Majesties moste honorable sister, as well of all and singler somes of Redie money to him deliuered by her graces owne handes, and all other her graces Officers, with all somes of money by him receaved of Forren Receiptes. As also the payment and disbursing of the same, unto her graces handes or otherwise, for the provision of her graces Household and expenses of the same (1905, p 65).

Although Thomas Parry kept the accounts, Brown states that every folio was signed by Elizabeth and her chamberlain. The precariousness of Elizabeth's place in the succession and the lack of trust this must inevitably have engendered in her of those around her suggest it is unlikely that Elizabeth would have signed each page of her household accounts without first scrutinising them. This would be consistent with her hands-on approach as Queen, when she scrutinised all documents of State and was intimately involved in all matters of State. Her thorough education and the evidence of Elizabeth's educational prowess fitted her for such an approach to management. Elizabeth may not have personally prepared the accounts during her Hatfield residence, but her supervisory role is a contribution to the process similar to that of the modern auditor.

The writings of Christine de Pisan provide an insight into the level of financial skills of women of large estates and households.

Christine de Pisan was born into a wealthy Italian family in 1365. Her father, Thomas de Pizzano, was a physician, astrologer, and counsellor to the Government of Venice. He was so well known that he was invited to the courts of Louis I of Hungary and Charles V of France. He chose the French court because the king had a reputation as a humanist, the court was noted for its opulence and the University of Paris had an international reputation. It was at the French court that Christine was born.

Thomas de Pizzano became a favourite adviser to Charles V and an extremely wealthy man. When Christine reached marriageable age, she had many suitors, all hoping to gain favour with the King through marrying the daughter of the King's favourite. In 1380, when she was fifteen years old, she married Étienne de (or du) Castel, the King's secretary and notary.

In the same year, the King died, and her father's salary was cut. Within a few years, her father died.

In 1390, Christine's husband died of a contagious disease, leaving a twenty-five year old widow with three young children, her mother and a niece to support, mounting debts and outstanding lawsuits.

For whatever reason, Christine chose neither to remarry nor enter a convent but undertook a program of self-study and commenced to write. If her husband had been a tradesman, she could have continued his trade, but she was from the aristocracy and had been educated by her father in less physical pursuits. In *The Treasure of the City of Ladies*, Christine observes that taking in laundry was a respectable occupation for a

woman, yet it is unlikely that she would have considered it suitable for someone of her background.

Christine wrote poems and stories remarkable for their vignettes of medieval French life at a time when most authors chose to rewrite popular stories. She dedicated her works to her rich and influential friends, receiving financial rewards and favours in return. She was celebrated by the French, Bavarian and English aristocracy, and invited to write biographies of Kings and Queens. She was vocal in the most famous literary controversy of the Middle Ages, concerning the *Querelle*, or *Romance of the Rose*. This was a popular literary allegory about the seduction of a lady by her lover. The lady, represented as a rose in a garden, was guarded by allegorical figures personified as hags and representing danger, jealousy and other evils.

Expressing ideas that we would describe as feminist, Christine challenged the view of women expressed in the *Querelle*. Her views were radical in an age where women were considered the source and the embodiment of sin. In *The Book of the City of Ladies*, written in 1404, Christine used the same allegorical form to refute the view of women expressed in the *Querelle*.

The sequel to *The Book of the City of Ladies* was written in 1405. It was called *The Treasure of the City of Ladies* or *The Book of the Three Virtues*. It is partly a guide to etiquette but primarily a how-to manual for women. It is in this that Christine de Pisan includes practical advice concerning financial matters. Her focus is on the role of women in financial management and the keeping of accounts.

The writings of Christine de Pisan represent an important source of information on medieval accounting. There were few female writers in medieval times and possibly none who wrote about such practical matters and achieved such fame.

The secret of Christine de Pisan's success was that she wrote of everyday life, in stark contrast to the didactic religious writings or courtly sagas available from most other writers of the day. She wrote about topical issues.

She was motivated to write *The Book of the City of Ladies* and *The Treasure of the City of Ladies* by the unjust arguments used against women in the *Querelle*. In *The Book of the City of Ladies*, she refers to her contemporaries rather than giving a romanticised view of how a wife should act. In almost strident tones, she states:

I could tell you much about other ladies of France who, as widows, governed themselves and their jurisdictions with fairness and justice. The countess of La Marche, lady and countess of Vendome and Castres, and a most great landowner, who is still alive – what can one say of her government? Does she not wish to know how and in what way her own justice is upheld? And she herself, as a good and wise ruler, takes an avid interest in this whole question. What should I tell you? I assure you that the same can be said of a great many women, whether from the upper, middle, or lower class, who, as anyone who wishes to pay attention can clearly see, have maintained and maintain their dominions in as good condition as did their husbands during their lifetime and who are as well-loved by their subjects. There are better examples, too, for there can be no doubt – no offense to men, certainly – that although there are ignorant women, there are many women who have better minds and a more active sense of prudence and judgement than most men – isn't it so? – and if their husbands would believe them or would have equal sense, it would be a great boon and profit for them (1404, p35).

Christine de Pisan understood the position of medieval women because she had first hand experience. She knew that fourteen was considered a marriageable age for a girl though many were betrothed much younger. She knew that single girls had no real

rights and little status but that on marriage, a girl was charged with the considerable responsibility of running a household. As Labarge (1965) observes, this was particularly true in less extensive establishments where the initiative and ability of the wife were more obvious and more necessary. Christine de Pisan understood the often precarious financial position of widows because it was her own impecunious widowhood which led to her taking up writing.

Labarge (1965) has commented that most medieval writers ignored the activities of women as too ordinary. Christine de Pisan's work is noteworthy because it deals with the common-place.

The writings of Christine de Pisan put the evidence on medieval accounting in a different light; sources can be re-evaluated to see whether the women who have remained silent for so many centuries can now be given a voice.

The starting point is realising that medieval women were not insipid creatures who took their entire sense of self-worth from their husbands. The woman was equal to the man in all matters of private law although they did suffer under property law that gave the property of the wife to the husband on marriage. This could be, and often was, circumvented by what we would now call a pre-nuptial agreement. As the legal historian, Maitland explains:

The woman can hold land, even by military tenure, can own chattels, make a will, make a contract, sue and be sued. She sues and is sued in person without the interposition of a guardian; she can plead with her own voice if she pleases; indeed – and this is a strong case – a married woman will sometimes appear as her husband's attorney. A widow will often be guardian of her own children; a lady will often be the guardian of the children of her tenants (1911, p482)

The writings of Christine de Pisan provide evidence about how medieval accounting was done and, at least from the female perspective, why. Medieval women so rarely speak for themselves that any output is valuable. As Jewell complains:

All the documentary source evidence is male dominated. A woman's own words may, on some occasions, be accurately reported by men, for example in records from both secular and ecclesiastical courts ... At other times words are put into a woman's mouth, some of which sound imaginatively suitable, and some of which are obviously the male saying what he would like to hear (1996, p14).

The Treasure of the City of Ladies indicates that women managed households, supervised estates in the absence of their husbands, kept or supervised accounts and were able to budget. The accounts were not used only for stewardship purposes but were important for making decisions about provisioning the household, almsgiving and meeting social responsibilities. The linking of accounting with the virtue of prudence suggests that a concept of conservatism may have existed in medieval times, although it may not have been known by that name. In addition, good accounting may have been associated with a higher purpose: a prudent wife was a virtuous wife and she would receive her reward in the hereafter.

Christine de Pisan believed that all ladies living on country estates should understand how the estates were managed. This included knowledge of crop management, animal husbandry and financial management. Any woman running a household should understand budgeting and be able to manage the household finances.

She addresses the first portion of her book, *The Treasure of the City of Ladies*, to princesses, although she notes that many of the principles are generalisable.

A prudent princess will “keep a careful eye on her revenues and finances and on the state of her court.”³⁵ She will:

carefully look after her revenue and her expenditure... She herself will feel no shame in wishing to know the sum of her revenues and payments: on certain days she will have her collectors and the administrators of her finances do their accounts in her presence... She will want to know what the household expenses are. She will want to know what has been bought for her out of her funds from merchants and from her subjects, and she will command that the bills be fully paid on a certain day, for she will certainly not want the curses or the ill will of creditors (1405, p76).

Princesses have a social responsibility to their subjects. Financial management can be used to help them discharge this responsibility. A princess must:

Not permit anyone to take anything from the people against their will or at an unfair price, and she will stipulate that her staff must pay promptly and not oblige the poor people of the villages and other places, at great expense and trouble, to come time and time again to deliver a memorandum of a debt to her private apartments or to her finance officers before they get paid (1405, p76-7).

This passage suggests that credit was common, suggesting that a form of accrual accounting may have been used as early as the fifteenth century.

³⁵ p76

Christine de Pisan further advises princesses to organise the management of their revenue. Income should be divided into five parts: alms for the poor, household expenses, payment of officers and women servants, gifts to strangers and other deserving persons, and personal spending for jewels, gowns and other clothing. The importance of religion to medieval life is reflected in alms-giving having top priority. Wives are advised to pay particular attention to household expenses, finding out their total and asking husbands not to settle an account without the involvement of their wives in the transaction.

Dividing revenue is seen as a control measure that allows proper budgeting:

Each portion of the amount will be what she sees she can afford according to her revenue. By means of this rule she will be able to keep her affairs orderly and without confusion, nor will she lack money to fulfill any of the above-mentioned items (1405, p77).

Cash management is also considered. Wives are advised to have "some ready money in reserve"³⁶, which is not possible if they do not budget and have "indulged in lavish expenditure and waste".³⁷

Although accounting is viewed as an important part of estate management and a means of control, princesses are admonished to account carefully for far loftier reasons: the careful manager is prudent and prudence is a virtue. By being virtuous, a princess:

³⁶ p77
³⁷ p77

will be able to acquire glory, renown and great honour in this world and eventually in Paradise, which is promised to those who live virtuously (1405, p77).

This makes our reasons for prudent accounting, such as the provision of accurate and useful information for decision makers, seem quite mundane.

Widowed princesses are advised to watch their finances closely. Christine de Pisan admonishes them to pay close attention to what is due to them. She advises the widow to "understand closely the last will and testament of her husband"³⁸ for laudable reasons, so the widow may:

devote all her efforts to fulfilling his wishes as soon as possible in order to ease the blessed soul of the man she loved (1405, p81)

Despite the flowery language, this section reflects its author's bitter personal experience when, on the death of her husband, she had to fight for her dower and the inheritance due to her and her children. At one time, she was the litigant in four simultaneous suits pertaining to her husband's estate. Widowed princesses are advised to learn about their finances and dismiss any advisers who do not give sound advice.

Newly married princesses are advised to earn their husband's trust and show an interest in financial matters.

Christine de Pisan also has advice for other ladies.

³⁸ p81

Baronesses are instructed to think about how to provide for the household while their husbands are attending court, travelling and waging war. "Ladies and young women who live on the manors" are instructed in the management of their households and estates "because most of the time they stay at home without their husbands, who are at court or abroad". They are advised to "have all the responsibility of the administration (of the estate)".

Every lady of such rank (if she is sensible) ought to know how much her annual income is and how much the revenue from her land is worth. This wise lady ought to persuade her husband if she can by kind words and sensible admonitions to agree to discuss their finances together and try to keep to such a standard of living as their income can provide and not so far above it that at the end of the year they find themselves in debt to their own people or other creditors (1405, p130).

As Christine de Pisan warns:

Since there are a great many administrators of lands and of noblemen's estates who are quite willing to deceive their masters, she ought to be well versed in all these matters and take care over them. There is nothing dishonourable about making herself familiar with the accounts. She will see them often and wish to know how they are managed in regard to her vassals so that they are not being cheated or incommoded unreasonably, for otherwise it would be a burden on the souls of her and her husband until they made amends for it (1405, p130-1).

Christine de Pisan addresses noblewomen but she qualifies her writings, stating that they apply to women of every level in society. Such all-inclusiveness is a feature of medieval writings.

Christine de Pisan's rebuttal of the *Querelle*, *The Book of the City of Ladies*, makes it clear that she believed women were equal to men. However, in *The Treasure of the City of Ladies*, Christine de Pisan sees a clear split between male and female roles in household management, with the wife having primary responsibility for keeping the accounts. This is for efficient household management, not because she has changed her views on the place of women:

It is the duty of the man to acquire all the necessary provisions and to have them brought into the house. Likewise the woman ought to manage and allocate them with good discretion and right priorities without too much parsimoniousness, and equally she ought to guard against foolish generosity, for that is what empties and flattens the purse and impoverishes a person. She should understand that nothing should be wasted, and she should expect all her household to be frugal. She herself must be in overall charge and, always watchful, she must ask for everything to be accounted for (1405, p146).

Household and Estate Accounts

One of the earliest surviving accounts is the Household Roll of Eleanor, Countess of Leicester. It is dated 1265 and records the household's income and expenditure.³⁹ In very large households, two separate household accounts were kept, imitating the royal practice of having separate households for the king, queen and royal children. The lady of the house was responsible for keeping her own household accounts. The Earl of Leicester's household was the dominant one, although his wife was more important socially. Eleanor was the widow of one of the most important earls in the realm when she married Simon de Montfort, Earl of Leicester. She was still young; she had been only nine years old when first married and sixteen years old when widowed. Moreover, she was King Henry's sister, so her marriage to Simon de Montfort brought him great prestige and wealth.

The meticulous attention to detail in the Household Roll of Eleanor, Countess of Leicester supports the idea that careful accounting was a virtue⁴⁰. This is a theme in the writing of Christine de Pisan.

In view of the dramatic political background at the time Eleanor, Countess of Leicester was keeping her Household Roll, the sober routine recorded by the accounts seems remarkable. In 1258, Simon de Montfort headed a faction of barons who challenged the government of the kingdom. Civil war ensued until the king was defeated and captured at Lewes. Simon then ruled England until his own defeat and death in 1265, the date of the Household Roll. No indication of these events is given in the available membranes of the Roll. It is apparent from the Household Roll that the household followed a steady routine even in time of war or catastrophe.

War was considered men's work, even though reality was often different with women defending besieged castles and fighting alongside their husbands. Women's work entailed remaining at home and keeping the estate and the household running smoothly. To do this required sound financial skills. In the words of Christine de Pisan:

There is no doubt that if (the husband) wants to be honoured according to his rank it is the responsibility of every baron to spend the least possible time at his manors and his own estate, for his duties are to bear arms, to attend the court of his prince and to travel. Now, his lady and companion stays behind, and she must take his place. Although there may be enough bailiffs, provosts, administrators and governors, there has to be someone in charge of them all,

³⁹ The countess' roll is written in Latin. The Turner translation of 1841 has been used.

⁴⁰ Not everyone was so virtuous. I have already mentioned the Paston family with their predilection for accounting on the back of envelopes.

and therefore it is proper that she should take on this responsibility (1405, p128-129).

Christine de Pisan's advice did not stop at financial matters. She also advised wives to understand legal dealings and to be able to bear arms, should it be necessary to command the men of the castle in withstanding an attack.

In medieval times, houses and households of the wealthy required skilful management. Most households moved regularly among their estates; on average, they moved two or three times a year although in the early fourteenth century, Earl Gilbert of Clare moved with his household every two weeks. Moving was a large procedure; a family took most of its furniture, its plate, retainers and the fittings of their chapel. Lodgings for the journey had to be arranged and messengers had to be sent ahead to make sure the next residence was prepared for the family's arrival.

A fairly clear picture of the scope of the financial responsibility that must have fallen on wives may be gleaned from inventory records of these moves. When Margaret, Duchess of Clarence, travelled to Normandy in 1419 to meet her husband, who was serving his brother Henry V, she was accompanied by the household retainers: 19 knights, 25 esquires, 45 yeoman, 19 grooms, 13 pages, 11 sumptermen⁴¹, 10 priests and 4 choristers. Margaret supervised her household's accounts and the inventory for the move to Normandy.

Such large households required formal administration. They were divided into separate departments with an official in charge of each department. Thus, there were separate accounts for the stables, kitchen, cellar, pantry, etc. The largest account was for provisioning. To give an example of the scale of these households, in the early

sixteenth century, the fifth Earl of Northumberland's annual account for provisions included 16,932 bushels of wheat, 27,594 gallons of ale, 1,646 gallons of wine, 20,800 pounds of currants, 124 beef cattle, 667 sheep and 14,000 herrings.

Wardrobe accounts were often kept separately. The accounts for the wardrobe could be substantial. Keen gives a sampling of the sumptuous wardrobe of Sir Andrew Sackville (d. 1369). One hopes his wife was equally well attired but her gowns are not recorded, or if they were, the records have been lost:

(T)here was his short gown of black and white furred with "gris"; another short gown of scarlet, also furred; a long gown furred with "calabria"; two cloaks, one red and one black and furred with miniver; and a white surcoat furred with miniver with ermine cuffs (he was technically breaking the sumptuary laws here). (1990, p169)

As society changed and members of newer professions, such as the law and later, mercantile trades, bought estates, household accounting became more important than estate accounting, because the estate was funded from the profession, not from its farms. Then, as the feudal system was gradually replaced by a system of smaller landholdings, household accounts became less prominent than business accounts. For instance, the Pastons, an upwardly mobile family of lawyers who achieved prominence in the fifteenth century and owned numerous estates, scribbled their household accounts on whatever came to hand. One set of accounts of receipts from the Paston's manors is written on the back of a letter. Of course, this might also be due to the parsimonious nature of a family trying to achieve wealth and fame in a hurry.

⁴¹ Sumptermen were in charge of baggage.

In the seventeenth century, Sarah, the daughter of Judge Fell of Swarthmore, Lancashire, kept the accounts for the household. The "household" included the family's business interests, comprising a farm, a forge, mines, a type of bank and some shipping interests. Sarah also kept the accounts of the local Society of Friends (Clark 1919).

In the case of Elizabeth, Countess of Shrewsbury (c. 1527-1608), known as Bess of Hardwick, the woman's role was clearly supervisory. A partner in an accounting firm who supervises a team of junior accountants and bookkeepers is still undertaking accounting work. The lady who supervised stewards or other members of the household in the preparation of accounts is similarly still undertaking accounting work, although it may be more difficult for history to establish her input. Elizabeth, Countess of Shrewsbury commenced the building of her second house at Hardwick following the death of her fourth and final husband. She was over sixty years old at the time. Her Chaplain kept the building accounts but she checked them fortnightly (Lummis and Marsh 1990).

The most intriguing example is that of Jane Lauder, because it raises questions about how much of women's contribution has been permanently lost because it was in the husband's name. In 1591, Jane and her husband Alexander Campbell, Laird of Cawdor, journeyed to Edinburgh. Details of the journey's expenses are recorded in a private account headed:

Alexander Campbell the Laird of Calder his Pursmaisteris Compt.

Although the accounts were in her husband's name, they were kept by Jane Lauder, as her signature on them testifies (Brown 1905). Since Jane could own no property in her own name and was herself, for all intents and purposes, the property of her husband, it is not surprising that the accounts would be headed in his name. How many similar

examples have been overlooked because a female contribution was not expected so not visible?

Archer (1992) observes that it was common for wives to be left in charge of estates. She examines the period 1200 to 1500 and notes that even when the husbands are away for many years and it is clear that wives are in charge, all dealings and records remained in the name of the husband. I would speculate that this is because married women had so few property rights. Archer gives the example of Katherine Neville, who managed the Mowbray estates from 1417 to 1422 while her husband fought with Henry V in France. The accounts remained in her husband's name although Katherine Neville supervised some and kept others personally. She wrote regularly to her absent husband about the accounts. Other women managed estates while their husbands were imprisoned for crime, political miscalculation or ransom as a result of war (a situation which brought the added problem of the wife having to raise the ransom). Some husbands were disgraced and in exile, others were attracted by the romance of the crusades. Whatever the reason, wives had to be prepared to undertake the task of financial management for what was often a protracted period.

Wives living in the shadow of their husbands is not so different from the married woman who takes on her husband's name - Mrs Tom Brown - or who stays at home to ease her husband's burden while he forges ahead with his career. Many wives still manage the estate (even if that estate has shrunk to a quarter-acre block). And how many wives today manage all the household accounts, at times even signing the husband's signature (despite legalities); this contribution is also invisible.

Real solemn history I cannot be interested in ... the quarrels of popes and kings, with wars and pestilence, in every page; the men all so good for nothing and hardly any women at all.

Jane Austen, *Northanger Abbey*, 1798

There is not an abundance of surviving records of women's contribution to household and estate accounting. Those that do exist did not draw comment from their contemporaries about the accounts being kept by women. This suggests that there was nothing unusual in women taking charge of a household or an estate's financial records. This is so even where the woman seems more influential in financial decision making than the man. Such a case was that of Lord and Lady Lisle.

The history of the Lisle family is found in a series of letters dated from 1533 to 1540. They were collected by a commission appointed to investigate a charge of treason against Lord Lisle. The commission collected over three thousand letters written to or from members of the Lisle family and portions of the Lisle's accounts. Since it had no power to sort or cull the letters, all have been preserved. The commission found that there was insufficient evidence of treason against Lord Lisle and released him from imprisonment in the Tower of London. The letters and accounts were not returned to the Lisle family. Many of the letters concern the management of the Lisle estates and were written by Lord Lisle, Lady Lisle or their agent in London, John Husee.

Viscount Arthur Plantagenet, known as Lord Lisle, was the illegitimate son of King Edward IV. The first mention of him in official records is in a tailor's bill of 1472, which Edward IV sent to the Exchequer for payment in 1477⁴²:

Item, for my Lord the Bastard	
Item, for making of a coat of black velvet	5s
Item, for making of a gown of black	2s
Item, for making of a gown of russet	2s ⁴³

⁴² It was not unusual for years to pass between presentation of a bill for payment and the payment being made.

⁴³ Accounts Exchequer K.R.E. 101/412, No. 8, m.3

Although he was the only Plantagenet male to survive the War of the Roses, his illegitimacy barred him from the throne. He was keeper of the Royal forests of Clarendon and Bere, Privy Councillor and Vice-Admiral of England. Later, he became the King's Deputy in Calais and the letters date mostly from this period.

Lady Lisle, Honor Grenville, was Lord Lisle's second wife. Lady Lisle was a member of one of England's foremost families and wealthy in her own right. She brought money and lands into her second marriage and she supervised the management of her own lands during that marriage. Lady Lisle was a business woman. She was also a lot harder to get around than her husband. If John Husee believes immediate action on an estate matter is required, he writes to Lady Lisle, detailing the problem and a solution. As a courtesy, he writes to Lord Lisle, but only alludes briefly to the problem and then states that all is under control.

The Lisle letters were written at a turbulent time in English history but neither the letters nor the portions of accounts which are available indicate this. Thomas Cromwell, who was Secretary to the King, Master of the Rolls and Lord Privy Seal, ruled England in the name of King Henry VIII (Trevor-Roper 1983). The letters coincide in time with Thomas Cromwell's rise to power and fall from grace. They were written during the years when Sir Thomas More and Anne Boleyn were executed and monasteries were sacked. There was great political uncertainty and turmoil.

The Lisle letters are like a Tudor Who's Who. The Lisles were friends with or related to almost every important family in England. Lord Lisle owned estates throughout the realm. Lady Lisle owned estates and at least one tin mine which she had inherited from her father or first husband. She managed her estates without consulting Lord Lisle, directing John Husee to act on her behalf. She was interested in the most minute

details concerning the finances of her estates, and carried out lengthy correspondence concerning maintenance and repairs.

Lord Lisle took a far less active role in the management of his estates, preferring to leave all decisions to John Husee, who consulted Lady Lisle for advice. Throughout the letters, John Husee informs Lord Lisle of his actions then sends a more detailed explanation to Lady Lisle. Where further action is needed, the reply usually comes from Lady Lisle. The only exception is when Lord Lisle, who was chronically short of money, tries to gain the income from a monastery which is being closed in lieu of a payment he has been promised by the King but has not received. Lord Lisle negotiates with Thomas Cromwell personally or through his agent, since Cromwell dislikes Lady Lisle, finding her far too pious for his taste. This too is revealed in the letters.

The Lisles are not the only prominent family where the wife is actively involved in financial matters. The Countess of Warwick, who lived during the seventeenth century, directed the hen-house and dairy, and checked her annual accounts (King 1991).

In describing their role as account keepers and financial advisers, women were modest and understated, but this was a reflection of their socialisation, which taught them that such humility was virtuous. In 1644 Ann, daughter of Sir John Harrison of Hertfordshire, married Richard Fanshawe. He was thirty-five and she was seventeen. Richard was made a baronet in 1650, a Privy Councillor, then Ambassador to Portugal and, later, Spain. With so busy a husband, Ann was completely in charge of all domestic matters, including keeping account of domestic outlays. It is necessary to read between the lines in her modest diary:

though he would say I managed the domestics⁴⁴ wholly, yet I ever governed them and myself by his commands, in the managing of which I thank God I found his approbation and content (Loftis 1979, p37).

Brilliana, Lady Harley, managed Brampton Castle and its surrounding estate for months at a time, while her husband was at court. During one of his frequent absences, she defended the castle for six weeks from Royalist siege. Brilliana did not find estate management an easy task, although there is no evidence of any lack of competence on her part. She writes to her son:

You know how your fathers busines is neglected: and alas! It is not speaking will sarue turne, wheare theare is not abilitise to doo other ways; thearefore I could wish, that your father had one of more understanding to intrust, to looke to, of his rents are not payed (quoted in Lewis 1854, p146-7).

Lady Murray wrote that her father, Sir George Baillie, had implicit trust in his wife's skills in estate management:

He had no ambition but to be free of debt; yet so great trust and confidence did he put in my mother, and so absolutely free of all jealousy and suspicion, that he left the management of his affairs entirely to her, without scarce asking a question about them (1642, p13).

But not all men approved of women being so actively involved in their affairs. On 26 July, 1625, Lord Falkland wrote to his friend Lord Conway:

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"Domestics" means household affairs, not its modern meaning of domestic staff.

I am glad your Lordship doth approve my wife's good affection to her husband, which was a point I never doubted, but for her abilities in agency of affairs, as I was never taken with opinion of them, so I was never desirous to employ them if she had them (1625, p132).

Assistance with Accounts

Until the fifteenth century, large households tended to be organised on stricter and more formal lines than smaller households. By the late fifteenth century, all household organisation was becoming more formal (Mertes 1988). There were often stewards who were involved in the keeping of accounts. The law-book known as *Fleta*, thought to be compiled around 1290, specifies the steward's job *inter alia* as:

To account every night in person or through a deputy (appointed, however, by the lord) with the buyer, marshal, cook, spencer, and other officials, for the expenses of the household, and to ascertain the total of the day's expenditures (quoted in Labarge 1965, p59).

Mertes (1988) observes that in practice, the role of the steward or seneschel⁴⁵ was less rigid. The steward was a general manager responsible for the discipline of the household and its smooth running. In many households, the roles of steward and treasurer were combined and the steward was responsible for receiving, disbursing and recording all movements of household money. In other households, the steward had a minor allowance for odd general expenditures only.

Mertes (1988) has found that there were instances of female stewards. Generally, they were widows whose husbands had held the position of steward before them. However, there was considerable animosity towards women in a household. Courtesy books and

⁴⁵ Both terms were in use as late as 1500.

household handbooks of the time recommend against employing women. Too many women were thought to bring discredit on a household (Mertes 1988). This reflected the current view of King Henry VI.

On smaller estates, a heavier burden for record keeping would fall on the husband and wife; the husband would act as his own steward but the responsibility for the household accounts would reside with the wife. The running of large and small estates was similar, with the only difference being the size of the items involved. Keen explains:

When John Hopton (the rich but retiring Suffolk gentleman of the fifteenth century ...) came into his own, he at once appointed Richard Daniel, parson of Swilling, to be his "receiver general". The bulk purchases that Hopton's bailiff, Nicholas Greenhaugh, was making in 1446 for the household at Blythburgh of fish, grain, malt, meat and barrels of cloth were not on the scale of those of the fifth Earl of Morthumberland, but the difference really was of scale only. There is no reason to think that gentlemen were more amateurishly served than peers were, and many of them had more time to oversee their servants themselves (1990, p173).

In 1480, William Harleston of Denham, Suffolk writes to his nephew whose wife has died:

For God's sake, be ware now ... after the decease of my good lady your wife, and stable (ie. stabilize) your household now sadly and wisely with a convenient fellowship, so as you may keep you within your livelihood ... And of certain things I would desire and pray you in the name of God: that ye will not over-wish you, nor over-purchase you, nor over-build you. For these three things will pluck a man right low (quoted in Keen 1990, p170-1).

Women in Charge

One group of women who held considerable sway in financial matters was widows.

Mertes (1988) comments that it was common for widows (but not widowers⁴⁶) to be the head of a household and that the accounts of widows tended to be the best kept and best preserved.

Widows tended to be older women. Young widows remarried, although they often continued as head of the household after remarriage (Fraser 1995). Margaret Beaufort and Anne, first dowager duchess of Buckingham were both wealthy widows who continued as head of the household after remarriage.

Widows were a difficulty for the law because they were not under the protection of a male relative. If a husband died leaving a widow with children under age, the widow became responsible for the estates, arranging suitable marriages for the children and conducting the interminable law-suits associated with property in medieval times. When John Hopton's son died early, John's widow, Thomasin, was called back from her dower estate, a dairy property which she was managing, to take charge of the entire estate.

Other wives were made "grass widows" by their husband's absences. The lawyer and wealthy landowner, John Paston, was frequently away from home, leaving his wife Margaret in charge of financial matters. In October 1460, she wrote to her husband that she had sold all the wool for 20d a stone. It is clear that she needed no lessons on stewardship because she sold the wool "right well" for the wool was "for the most part, right feeble"⁴⁷.

⁴⁶ Mertes (1988) says that widowers of all ages tended to remarry quickly.

⁴⁷ Keen 1990, p182

In 1464, Margaret Paston spent most of the year on her own. Her husband was in London, either imprisoned by the King or fighting legal battles for property he had received in a bequest from Sir John Fastolf. Margaret battled for ownership of the properties of Caister and Cotton, which the Duke of Suffolk challenged. In 1465, with her husband still away, she moved into Cotton, using possession as evidence of ownership, and started to collect the rents of the tenants, maintaining the financial records and holding a formal court there. By 1466, Margaret was a widow but her son, Sir John Paston, had no interest in business matters so Margaret continued to direct family financial matters.

Sequestration and the Reformation

The most dramatic examples of women of manors and estates being active in financial matters and account keeping come from the 1640s, when wives tried to reclaim the confiscated estates of their husbands.

England faced a constitutional crisis when Parliament was divided between Royalists, who supported King Charles I and Roundheads, led by Oliver Cromwell, who opposed the excesses of the monarchy, its religious intolerance to those who were not High Church of England (which was pro-Catholic) and the heavy tax burden it imposed on prosperous Puritan merchants and shopkeepers. Charles I was contemptuous of Parliament's attempts to curb his power because he believed in the divine right of kings.

The opposing groups were roughly divided by class. The Roundheads, so named because they wore their hair cropped short at a time when full wigs were the fashion, were primarily middle-class and Puritan. The Royalists, or Cavaliers, were mainly from the landowning class and opposed the extreme Protestantism espoused by the

Puritans. There was some common ground between the groups; both disagreed with the King's excesses, although the Royalists would not support the King being stripped of all power, as the Roundheads proposed. The Royalist party also included clergymen and laymen who supported the return of the Anglican church to Roman Catholicism. Civil war broke out in 1642 and within four years the Roundheads, who had formed an alliance with the Scots, defeated the King's armies.

Early in the war, in March 1643, the Roundhead-controlled Parliament passed an ordinance sequestering or confiscating Royalist estates and rents, because it needed money to finance the war and pay its troops. A committee of Roundhead supporters in the county where the property was located sequestered the property of the "delinquent".

Apart from a few widows and spinsters whose property was sequestered because they were accused of selling goods to Royalist garrisons or of being Catholic recusants⁴⁸, women's sex worked to their advantage at this time.

Since a women had no rights of her own, her husband was responsible for her crimes. There could be no guilt by association because women were a "lesser category", legally grouped with minors and lunatics. Yet wives suffered equally with their husbands because sequestration left them destitute too. This was not the aim of the ordinance; it was intended to raise money, not punish families, so it was necessary to give some financial protection to families.

In August 1643, an ordinance was passed permitting wives to plead for return of an amount not exceeding one fifth of the sequestered income. The wife had to plead for this amount in person before a committee in the Goldsmiths' Hall of the City of London,

giving wives a new importance in a society where women were largely invisible. Moreover, the jointure of wives and settlements of heiresses were not permitted to be sequestered ... but this required wives to present detailed information about what was theirs. Since Royalist husbands were imprisoned or had fled to Europe to avoid execution, wives had to compile complicated financial details and be sufficiently conversant with them to face the Goldsmiths' Hall. Neither lawyers nor male relatives were permitted to represent the wives; they had to plead in person.

In January 1644, the Roundhead's Parliament at Westminster (as opposed to the King's Parliament at Oxford) offered a pardon to Royalists who took an oath not to bear arms against it and took a religious oath. The Royalist had to then declare the full value of his estate and any misstatement would make him liable to a heavy fine, varying from one sixth to half of the value of the estate.

Since many Royalist husbands remained in prison or were reluctant to risk returning from exile, their wives invariably had to determine the correct value of the estate and rents, and approach the sequestration committee on their husband's behalf. Collecting financial details on estates, preparing a case for the committee and travelling to London to present the case, put a considerable burden on the wives but they had an advantage over their husbands. Fraser explains:

Above all, women had a mobility denied to the male; even if the word mobility has an ironic ring applied to persons who were often sick, often pregnant, often some combination of the two, yet finding themselves undertaking journeys which involved considerable physical hardship even for the healthy (1995, p234).

⁴⁸ For example, only 5% of the Kentish delinquents listed for sequestration were female;

It is difficult for us to appreciate the magnitude of the task which these women tackled. In 1644, Dame Isabella Twysden of Roydon Hall collected financial details of her husband's estate and rents to present to the committee. Fraser describes it as a prodigious labour:

since its estate had already been sequestered for eighteen months, with its master in prison, unable to keep a record of rents. Dame Isabella was undeterred. She set about visiting all the tenants herself and constructing a proper return (1995, p238).

Mary Lady Verney had to travel from exile in France to collect financial details of her husband's estate. She was pregnant and ill at the time. Mary also had to deal with the debts left by her father-in-law, Sir Edmund Verney, while she was preparing her husband's case for the committee.

Lady Chomley not only collected financial information for her husband's case, but also managed to recapture the family home, Scarborough Castle. When the castle was vacated by its Royalist captors during an outbreak of plague, she walked a distance of twenty miles on foot "over the bleak and snowy moorland"⁴⁹ in the depths of winter, accompanied by a man-servant and a maid, to claim the castle. After the outbreak of plague, she refused to leave, then successfully pleaded on her husband's behalf. She was in her late forties at the time of her journey.

What is remarkable about these cases is not only that through a legal loop-hole, women were required to plead publicly for estates which legally belonged to their husbands, but that these women were so successful in their pleadings. Their success was largely due to their careful accounting for the family property. Although the extraordinariness of the

93% were Catholic recusants (Fraser 1995).

task may be dismissed as being a war-time aberration, the fact that these women were so successful in mustering a financial case cannot be ignored.

Unlike pleading for the "fifth", wives were not required to plead for return of the estates personally. Royalist husbands could have relied on a sympathetic and influential male relative to collect financial details and approach the sequestration committee. Yet this task was invariably left to the wives, which raises the question of whether it was only because of their unusual state of legal limbo that they became the advocates for their husbands, or whether it was because of their existing knowledge of the family's finances, a knowledge they would have if they had been the primary bookkeepers for the family. The evidence suggests the latter for otherwise, a male relative would undoubtedly have supervised the preparation of such crucial financial details, even if the wife's legal position made her the best choice as advocate.

Eighteenth Century Changes

The prudent Cherry - staff and scrip, and treasure of her doting father - there she sits, at a little table white as driven snow, before the kitchen fire, making up accounts! See the neat maiden, as with pen in hand, and calculating look addressed toward the ceiling and bunch of keys within a little basket at her side, she checks the housekeeping expenditure.

Charles Dickens, *Martin Chuzzlewit*, 1843-44

Long after the manorial system disintegrated, aristocratic women continued to keep the accounts of their estates. It was not paid work, nor did it have a specific job title, so when the wealth of the nation no longer came from the estates but from the dark Satanic

⁴⁹ These are the words used in the Chomley Memoirs, p45.

mills of the industrial north of England, it was easy for this work to become invisible, swallowed by the progress of the new age.

On the English estates, little changed for women over the centuries. Women continued to perform their function as household managers, which included the keeping of accounts, long after the traditional the manorial system had broken up around them.

Eleanor Brownlow (1691-1730) kept accounts of her personal spending money and supervised the household accounts. She was fortunate in being allowed a separate allowance for which she did not have to account to her husband, since much of her spending was on repaying losses from gambling at cards. In the summer of 1718, she records the following losses:

17 July at Mrs Pagets £8; 23 July Cousin Carr £10; 11 August Lady Exeter £25.10s; owing to Lord Burghley [Lady Exeter's son] £1.1s; Cozen Carr £5; Lord Linley £21; at hazard at Belvoir £9.9s (quoted in Lummis and Marsh 1990, p48).

Sometime between 1759 and 1773, Emily, daughter of Charles Lennox, Duke of Richmond, and wife of James Fitzgerald, earl of Kildare, wrote to her husband:

Yesterday ... I looked over the house accounts. It's well I did for you would have been ruined for fruit cake and tarts if I had not made a little regulation about it (quoted in Tillyard 1995, p65).

Since Lord Kildare was one of the wealthiest men in Ireland, Emily's comments were undoubtedly exaggerated, particularly since she was a compulsive spender with a

particular fondness for dresses, diamonds and 'clocks', which were not time-pieces but silk hosiery which had been hand-embroidered in contrasting silk thread.

Emily's sister, Louise, whose husband Thomas Conolly was the wealthiest man in Ireland often went over her accounts before breakfast:

(W)eek in, week out, Louisa kept up the running of the house. She made up accounts in a small, meticulous hand with scrupulous care. Growing, buying, provisioning, cleaning, cooking were not her responsibility, but she had to keep track of what was being done and how much was being spent (quoted in Tillyard 1995, p118).

Tillyard (1995) describes Louisa as a careful accountant, "jotting down debts (*sic*) and credits in her household accounts and carefully settling bills with her sisters"⁵⁰. In summer 1763, Louisa wrote to her sister, Sarah:

By the account I send you, you are indebted to me £0:3s:0d, but I rather fancy I owe you £0:10s:0d. For one article that I have put down £13:0s:0d, I am not sure whether it ought to be £13:13s:0d. In that case I shall owe you ten shillings. If its the other, the three shillings you know will be no matter (quoted in Tillyard 1995, p174-5).

Louisa regularly stayed indoors so she could check all the accounts. The accounts were complicated. There were tradesmen's receipt books, wages books, books showing the cost of her husband's hounds, dairy accounts, tax accounts, household accounts on a monthly, quarterly and annual basis, and memoranda of food bought and consumed. Tillyard (1995) explains that Emily and Louise lived on large estates. There

⁵⁰ p173

was a sizeable staff, including a steward, who was the main household officer and acted as a bridge between the household and the outside world. The steward made up accounts relating to rents and other matters dealing with tenants, but these were taken to the lady of the house for checking.

1892

1 Jan. Lovely day. Paid all the servants. Walked after dinner to see poor Budd.

2 Jan. Busy with a/cs and letters.

11 Jan. Walked to Harting. Paid folks.

25 Jan. Visited invalids at Harting.

Extract from Pocket Diary of Sarah Wells of Uppark, West Sussex,

from Trevor Lummis and Jan Marsh, *The Woman's Domain*, 1990

Women of Field and Farm

A woman is a daughter, a sister, a wife and a mother, a mere appendage of the human race ...

Richard Steele, *The Tatler*, no. 172, 1710

Bennett (1994) found that from 1200 to 1800, women's work continued to be characterised by low pay, low status, low skill and ability to be combined with other functions. This was especially true of rural peasant women who worked on large estates.

There are no studies of account keeping by rural peasant women in Britain during the medieval period but it is unlikely that they would have had the skill for or need to keep written accounts.

It is difficult to assess the level of literacy of women during this time because many women learned to read but not to write. This was the result of an economic decision by parents reflecting contemporary views on women. Writing was more expensive to teach than reading because parents had to provide writing materials. If women learnt to read, they could discover classical and Christian examples of laudable behaviour which they could emulate. If women learnt to write, they could express their own thoughts, which was both unnecessary (since they had no thoughts independent of their father or husband) and dangerous, leading to discontent (Wiesner 1993).

Cressy (1981) studied illiteracy in Norfolk and Suffolk, England between 1580 and 1640. He found that 95 per cent of women could not sign their own name. Between 1660 and 1700, this figure had dropped to 82 per cent. These figures cannot be taken as representative of their time. Norfolk and Suffolk were both predominantly poor, rural areas, where access to education would have been extremely limited. The figures focus on women but are meaningless without comparative figures for men's literacy. There is no indication whether Norfolk and Suffolk were similar to other rural areas in terms of access to schooling. But as Wiesner (1993) explains, in rural areas, the level of male literacy was also low. By 1750, almost all aristocratic men and women were literate but only a small minority of male and female peasants. This suggests that men as well as women of the lower classes would not generally have had the skills to keep more than rudimentary accounting records at best.

But the evidence also suggests that most of labouring class would not have a need for accounting records. As Hobsbawm⁵¹ states:

We have no reliable figures, but it is clear that by 1750 the characteristic structure of English landownership was already discernible: a few thousand land-owners, leasing out their land to some tens of thousands of tenant farmers, servants or dwarf holders who hired themselves out for much of their time. This fact in itself implied a very substantial system of cash-incomes and cash sales (1968, p29).

How were women educated at the time when Swift⁵² was writing? If by education we mean book-learning, the answer is that many, nay, most women, received no education at all. Poor women could neither read, nor write, nor cast up accounts. It is true that the more intelligent taught themselves to read from the "chap-books", that is, cheap paper-backed books, which were hawked about the countryside by men and women.

M. Phillips and W. Tonkinson, *English Women in Life and Letters*,

Oxford University Press, 1926 pp165-6

The lack of literacy does not mean that no control was kept over financial matters.

Wives were responsible for managing the household's finances. Little has changed over the centuries as today, many wives handle the household finances.

⁵¹ Hobsbawm's focus on English rather than British landownership is no doubt intentional; Most of Scotland was still a feudal nation long after England commenced industrialisation and Wales remained economically undeveloped until railways allowed coal to be transported at low cost.

⁵² Jonathan Swift (1667-1745) is best remembered for his political satire, *Gulliver's Travels*, which was published in 1726.

Fitzherbert's *Boke of Husbandrie*, written in 1555, explains the role of a good wife. It includes control of the money:

And also to bye al maner of necessary things belonging to a household, and to make a true rekening and accompt to her husband what she hath receyved and what she hath payed. And yf the husband go to the market to bye and sell as they ofte do, he then to shew his wife in lyke maner. For is one of them should use to disceive the other, he disceyveth him selfe, and is not lyke to thrive, and therefore they must be true ether to other.⁵³

There is evidence of French rural peasant women keeping household accounts in the eighteenth and early nineteenth centuries. Shorter (1975) has summarised the French sources. They show that household accounts are described as women's work and farm accounts are men's work:

⁵³ There are no page numbers given on the copy used.

Women's WorkInside House

child-rearing

cooking

cleaning

household accounts

cottage industrial work

Outside House

wood-gleaning

water-carrying

vegetable garden

poultry-dairy care

poultry-dairy marketing

larding

hay-tossing

weeding

Men's WorkInside House

lighting oven

*farm accounts*Outside House

wine storage

cattle feeding (varies)

cattle-marketing

care of agricultural implements

spading

ploughing

scything

pork slaughtering

Source: Shorter, E., *The Making of the Modern Family*, Fontana, Glasgow, 1975 (I have added the italics.)

Shorter explains that although the list of men's jobs is shorter than the list for women, and although there is evidence that men had "disposable" or leisure time, and women did not, men's work involved "grinding physical labour" so it is unlikely they enjoyed their leisure time. Although Shorter may have researched the categories of jobs performed by men and women, it is clear that he has little idea what these jobs entailed in the pre-appliance age, or he would not make this comment; women's work was no less physically demanding and there are paintings and woodcuts of the time which show them working alongside men.

The grinding physical labour of women added to their reproductive work makes a grim picture. An important issue for feminist historians is how much power women had in the past. Shorter's picture of women's versus men's work suggests that women were powerless or, in his words, there was a "black night of female domestic passivity"⁵⁴. Such an image is misleading. Although most women had no power in society (and the same could be said of many men), they were powerful in the domestic domain, which they controlled. There seems to be a reversal of this situation today. Women have more power in the public sphere but less at home, because the domestic domain is now shared to a greater extent with men.

By the seventeenth century, larger farms had servants and the duties of the farmer's wife included the training of the servants, both male and female. Women continued to be active in financial matters, often taking sole charge of the family's finances, particularly buying and selling.

In his diary of 9 April 1650, Josselin writes:

⁵⁴ 1975, p81

This day was good wife Day with me; I perceive she is resolved to give mee my price for my farme of Mallories, and I intend to let it goe (1650, p32).

On 30 April 1650, he adds:

This day I surrendered Mallories and the appurtenances to Day of Halstead and his daughter (1650, p37).

Women's names appear regularly in money transactions of the period; although the law regarded this debt as the husband's, it could be validly repaid by the wife. A wife, on the other hand, could not be forced to repay a debt belonging to her husband even if she had incurred it. In Sarah Fell's Household Book of 1676, she acknowledges valid receipts from wives of their husbands' debts:

Pd. Bridget Pindr in full of her Husband's bills as appears £3 17s 6d, by mo pd Anthony Towers wife in pt for manner wee are to have of her 1.00 to mo Recd to Myles Gouth wife for ploughing for her 1.04 (1676, p39).

Clark (1919) tells the story of Samuel Bownas' wife as evidence that women regularly acted in financial matters. The story is taken from the *Life and Travels of Samuel Bownas*, dated London 1756.

Samuel Bownas was in gaol for an unpaid tithe, but the parson secured his release. Samuel went to Bristol on business then spent a fortnight in Wiltshire. He was away again when one of his distant relatives came to his home and asked Samuel's wife if he could borrow ten pounds to go to the fair. She lent it, forgetting the unpaid tithe (which was considerably more than ten pounds) and the relative gave her a promissory note. On Samuel's return home, she told him about the loan and he approved of her actions.

The relative came once more to Samuel Bownas' home. Again, Samuel was away. Samuel's wife gave the relative the promissory note but instead of paying on it, he tore it up. She was furious, saying that Samuel's confidence in her would be destroyed, even though the relative said he would explain that it was not her fault.

The evidence suggests that the women of field and farm, despite limited education, managed financial matters, sometimes with considerable acumen and often with considerable unfettered responsibility.

Women of the Cloister

She envied him for his cheerfulness, his joy, his goodness, his dignity, his tact, his sex. She envied every man. Even in the sphere of religion, men were not fettered like women. No man, she thought, would acquiesce in the futility to which she had already half-resigned; a man would either wring salvation from the heavenly powers or race gloriously to hell.

Arnold Bennett, *Anna of the Five Towns*, 1902

Not all women followed the traditional path of marrying and bearing children. For a variety of reasons, some women entered religious life. In many cases, it was by choice. In some cases, girls were forcibly placed in convents if they refused to marry a chosen partner or if they were considered unmarriageable for whatever reason.

Female religious played a role in the education of many girls from wealthy families, instructing them in spiritual matters and household management, which included the

keeping of household finances and accounts (Power 1975). One place where a girl could gain an education was at a convent or monastery although Power (1975) has questioned the standard of the education many girls acquired from the nuns. Although today, we associate convents with women and monasteries with men, this was not always so. From early Saxon times until the reign of Mary I, women lived in monasteries alone or with men, although the monastery was divided to separate the sexes.

Wiesner (1993) explains that the church hierarchy was controlled by men and the highest levels of clergy reserved for men. God was thought of as male and the story of creation was thought to ascribe a secondary role for women. As such, religion was used to buttress male power both within and outside the formal church hierarchy. Nevertheless, pious women were able to use religion to subvert or directly oppose men and male power. For instance, in the eighteenth century, Mary Astell⁵⁵ used religion to justify studying Cartesian philosophy, arguing that it would help her to love God with her mind and soul, whereas the studying Scriptures would help her love God with her heart and strength.

As the authority of women religious declined, they were confined to convents, leading a more cloistered life than male religious, and the term "monastery" became associated with men only. The decline in women's power within the church had a direct effect on the decline of women keeping accounts because women religious were no longer considered important as teachers of girls, and their teachings had focused on religion and household management, and the latter included the keeping of accounts (Wiesner 1993).

⁵⁵ Mary Astell was English. She was a scholar and writer with a particular interest in the education of girls and women's rights within the Church of England.

England has a history of monasteries for both sexes. In early Saxon times, the most well-known monastery was at Whitby under the rule of St Hilda. The Danish invasions and ravaging of the ninth century led to the obliteration of the monasteries, so that none existed at the time of Alfred the Great, and organised monasticism was not revived until the middle of the tenth century.

By about 1150, the Gilbertines, an English order founded by St Gilbert of Sempringham in Lincolnshire, had revived the double monastery, which had sisters and monks, called canons. Lerner (1988) states that these were often run by woman, who exercised religious and secular power over the women and men within the community. Thirteen double monasteries were founded in St Gilbert's lifetime, housing fifteen hundred sisters and seven hundred canons. There were also lay sisters and lay brothers who did the manual work. A wall divided the sisters from the canons. It had to be high enough for the sisters not to be seen by the canons but thin enough for them to hear the canons' worship.

Nearly all other monastic orders included houses of nuns. Some of the Benedictine houses were very large and wealthy. The Bridgettines founded a double monastery at Brentford, under the patronage of Henry V. It was later suppressed by Henry VIII, refounded by Mary I then suppressed again in 1559, when its members fled to the Continent. By the late fifteenth century, some houses of Dominican and Franciscan (Poor Clare) nuns also existed.

The religious houses had been the main intellectual centres of England and the early universities were extensions of the religious houses. By 694, the abbess Aelfthrit had turned the religious community at Repton in Derbyshire into a renowned centre of learning (Anderson and Zinsser 1988). But by the reign of Henry VIII, the religious houses had lost royal favour and had lost their place as the intellectual centre of the

nation. Many were destroyed while separate universities were being built. This had more of an effect on women than men because men could go to the universities for learning but women were excluded from the universities. Thus, men's knowledge started to become formalised and women's knowledge started to be devalued, for valuable knowledge resided in the (male) universities.

Although there were differences in organisation among the different religious houses, all had some common features. The convents were strictly organised around the Rule, an inviolate set of written rules and non-written custom. Since duties were separated according to the Rule, a lot is known about the financial work of nuns as far back as the early middle ages. Their work did not change because their roles did not change over time, so nuns in the sixteenth century were still living in the same, structured way of nuns in the ninth century.

The female houses were organised with an abbess in charge, with a prioress and, in the case of the larger houses, a sub-prioress, to assist. The prioresses were responsible for internal discipline and the spiritual side of the convent. The precentor was the chief singer, librarian and archivist, organising rituals of the convent and leading the choir. The precentor was assisted by the succentor, who ensured that everyone was in the right place at the right time and could find her place in the hymn books. The succentor also had to ensure that nobody fell asleep during vigils. The sacrist had care of the church, including its ornaments, and was responsible for ringing the canonical hours on the bell. The kichener (also written as kitchener) organised the kitchen and cooking, the fratress had charge of the frater or dining room, including the making and mending of tablecloths. The chamberlain, or mistress of the chamber, supervised the dormitories and the provision of habits. The infirmarian cared for the sick, the almoner cared for the needs of the local poor and where the convent offered accommodation to travellers, it was supervised by the hostellier.

Business affairs were conducted by the cellaress who, in wealthier convents, was second in charge to the abbess. The cellaress managed the property of the convent, negotiating leases and the buying and selling of property. The cellaress was also responsible for ordering provisions for the convent and for keeping the accounts. The larger male monasteries sometimes employed a bailiff or other lay persons to do this work, but it was not thought fitting for a lay man to work in such proximity to a nun, so the nuns maintained their own accounts and managed their own financial affairs.

Managing the accounts of the convent required special training. From the twelfth century, a system of “departments”, or separate accounts for each area of the convent, was maintained. This was a way of simplifying the complexities of convent finances. Many convents required principles of estate management; their property was often leased, paid labourers assisted in cultivating the fields, and most convents held fishing rights because of the importance of fish in the religious diet. Many convents were complex trading communities managing quarries, iron mines, smelters, coal-pits, mills, tanneries, glass-works and the sale of wool throughout Europe. Nearly all monasteries and convents owned flocks of sheep and when convents were in financial difficulties, they would sell wool for years in advance. The sheep farming activities of the abbess of Gloucester are recorded from the eighth century.

The cellaress had to account precisely to meet taxation imposed by the King and the Pope, and special levies such as the charge for permission to elect a new head of house.

Although there are records of financial mismanagement of the monasteries, there are not records of financial mismanagement of the convents. This discrepancy may be explained in a one of two ways, although both must remain conjecture.

On the one hand, perhaps the convents were not managed better than the monasteries. The discrepancy can only be seen from the available records, and there are more records from monasteries than from convents. It may be that the records of poorly managed convents have not survived. It is not simply that the monastery records have survived because monasteries were larger than convents, because some convents were extremely large and wealthy; monasteries were more important because they housed male religious not women.

On the other hand, perhaps the convents were better managed. If so, this would support the evidence from other areas of women keeping accounts prior to the nineteenth century. The convents were sources of education for girls, instructing them in religion and household management. It would not be surprising to find convents well-managed financially when their members included those who taught how to manage and keep accounts. As Fraser explains:

The disappearance of the convents at the time of the Reformation had deprived English girls not only of convenient local places of learning, but also of a pool of women teachers in the shape of the nuns themselves. Indeed, when the convent of Godstow near Oxford was being disbanded, a petition or its preservation (unsuccessful) was mounted on the grounds that "most of the gentlewomen of the county were sent there to be bred". At home in England the position of the woman teacher had not recovered from the collapse of the nunneries (1995, p137).

Women of Town and City

The evidence of women in the merchant-classes being account keepers does not go back as far as that of aristocratic women. There are two reasons for this. Firstly, the

merchant-class was not large during the medieval period. Secondly, literacy came to merchant-class women later than to aristocratic women. When it did, not all women could read and write⁵⁶, so not all had the skills to keep accounts.

It is likely there were women keeping simple business accounts from at least the late 1300s, when some urban areas permitted women to register as *femmes soles*, which enabled them to trade independently of their husbands. The extent to which women availed themselves of this option is unknown because few records exist. It is likely that these women would have kept the accounts of their businesses, not being of an economic class where they could afford to hire a person to keep accounts on their behalf. However, the evidence that these were actually women's businesses is inconclusive. In London, one of the few places where records were kept and remain, most *femmes soles* appear to have worked with their husbands, not outside the economic unit, as the law apparently intended (Lacey 1994, Barron 1994).

The *femmes sole* seems so completely uncharacteristic a legal invention for an age when females were the property of father or husband that an alternative explanation must be considered. Rather than freeing women from the economic dependency of marriage, perhaps the aim was to free husbands from any debts incurred by their wives. By this legal device, husbands could alienate themselves from the traditional legal burden of assuming a wife's debt, providing men with a type of gendered limited liability.

There are few records of other women in business in the 1300s. Brewing was predominantly a female trade (Bennett 1994). From our twentieth century perspective, we would suppose that brewers would need to maintain accounts. By the 1700s, brewing had become men's business and women were excluded from it. Whilst there is no direct evidence that female brewers of the 1300s maintained their own accounts,

⁵⁶ Neither could all women of the aristocratic classes.

there is no evidence that men of the working classes maintained the accounts of their businesses either. Once again, there is the problem of how to interpret silence.

That so many women were in business in the 1300s suggests that at least some must have managed the financial aspects of the business themselves. The poll tax returns for Oxford in 1380 showed only women in six trades: 37 spinsters (spinners), 11 shapesters (tailors), 9 tapsters (inn keepers), 3 sutrices (shoemakers), 3 hucksters (retailers of small articles) and 5 washerwomen. Eighty-one trades were followed by men only. In six other trades, both men and women were employed: butchers, brewers, chandlers, iron-mongers, netmakers and kempsters (wool combers).

A poll tax return for the West Riding of York for 1379 showed women following a number of trades in their own right: 6 chapmen, 11 inn keepers, 1 farrier, 1 shoemaker, 2 nurses, 39 brewsters, 2 farmers, 1 smith, 1 merchant, 66 websters, 2 listers or dyers, 2 fullers or walkers and 22 seamstresses.

What is surprising about these records is that they show women pursuing careers which are usually associated with men. For instance, the 1574 return for Chepstow lists 5 widows as smiths and 35 men. There was little distinction between women's work and men's work in this level of society. A women who ran a business would have to ensure that its finances were in order, as would a man.

Married men who ran businesses were usually assisted by their wives, especially if they were guild members. Clarke explains:

Apart from the apprentices and journeymen no labour might be employed, except that of the master's wife and children; but there are in every trade

processes which do not require a long technical training for their performance, and thus the assistance of the mistress became important to her husband, whether she was skilled in the trade or not, for the work if not done by her must fall upon him. Sometimes her part was manual, but more often she appears to have taken charge of the financial side of the business, and is seen in the role of salesman, receiving payments for which her receipt was always accepted as valid, or even acting as buyer. In either case her services were so essential to the business that she usually engaged a servant for household matters, and was thus freed from the routine of domestic drudgery (1919, p156).

This led to a shortage of domestic servants, who then were able to ask for such high wages that many tradesmen could not pay them, and wives were forced to combine domestic drudgery with their work in the business. Daniel Defoe commented on this in his 1725 book *Everybody's Business is No-body's Business*:

(W)omen servants are now so scarce that from thirty and forty shillings a Year, their Wages are increased of late to six, seven and eight pounds per Annum, and upwards ... an ordinary Tradesman cannot well keep one; but his Wife, who might be useful in his Shop, or Business, must do the drudgery of Household Affairs; And all this, because our Servant Wenches are so puff'd up with Pride now-a-Days that they never think they go fine enough (1725, p6).

Moll Flanders was not pure fantasy, nor a tract by a writer who believed that a person's place in the world should be determined by ability. In 1755 an officer serving with General Edward Braddock's army in Virginia recalled having supper with "a rich planter". His wife, he discovered, "had passed through the education of the college of Newgate⁵⁷ as great numbers from thence arrive here yearly; most being cunning jades, some pick up foolish planters". But this man was no fool, he had married his wife for her "art and skill" in managing his business.

James, L., *The Rise and Fall of the British Empire*, 1994 at p11

One eighteenth century brewer, Mr Thrall, would not allow his wife to work in the kitchen - a demeaning job - but had no objection to his wife having control of the books, since she was the more competent business manager of the two (Hyde 1977).

The Dutch Legacy

An accounting myth seems to have developed that wives of British merchants and tradesmen did not keep the books, despite the evidence to the contrary. Yamey (1981) makes the unsupported assertion that wives of Dutch merchants acted as account keepers during the period 1500 to 1850; he does not make the same assertion about British wives and infers that they did not know how to keep accounts. Although Ten Have (1976), a Dutch accounting historian, does not mention any such female contribution to accounting history in his detailed recounting of other aspects of Dutch accounting history, he does support Yamey's assertion, contrasting the British situation unfavourably with the Dutch.

⁵⁷ This refers to Newgate Prison in England. In Daniel Defoe's book of 1722, *Moll Flanders*, Moll is born in Newgate Prison. She later returns there as a felon, then is transported to Virginia where she and her husband, a former highwayman, become wealthy and respected planters.

In 1614, Sir Josiah Childs writes that the Dutch pay attention to:

the Education of their Children as well Daughters as Sons; all which, be they never of so great quality or estate, they always take care to bring up to write perfect good Hands, and to have the full knowledge and use of Arithmetick and Merchant Accounts ... the well understanding and practice whereof doth strangely infuse into most that are the owners of that Quality, of either Sex, not only an Ability for Commerce of all kinds, but a strong aptitude, love and delight in it, and in regard the women (*sic*) are as knowing therein as the Men, it doth encourage their Husbands to hold on in their Trades to their dying days, knowing the capacity of their Wives to get in their Estates, and carry on their Trades after their Deaths: Whereas if a Merchant in England arrive at any considerable Estate, he commonly with-draws his Estate from Trade, before he comes near the confines of Old Age; reckoning that if God should call Him out of the World while the main of his Estate is engaged abroad in Trade, he must lose one third of it, through the unexperience and unaptness of his Wife to such Affairs, and so it usually falls out (1614, p393).

Eldridge mentions that female account keepers can trace their history back to at least 1675, when Steven Monteage, in an English book about bookkeeping wrote:

I have known many persons taken away by death that questionless had good estates: being dead the widow and family are turned out of all and outwitted by the crafty surviving debtors and creditors. It is therefore a good course that they take in Holland where if the husband is a merchant the wife is the book-keeper (1931, p68).

This suggests that account keeping by English merchant women in the late seventeenth century may not have been common practice; otherwise, Monteaige would not have needed to recommend the practice.

In 1735, *Monsieur Paris*, a Francophile fop in a play by English playwright Wycherley, remarks on the Dutch custom of women keeping accounts. He is disparaging about it, which suggests that the practice was not widely accepted in England at that stage. In a popular play of 1735, the author, Wycherley writes:

I did visit, you must know, one of de Principal of de State General ... and did find his Excellence weighing Sope, jarnie ha, ha, ha, weighing Sope, ma foy, for he was a wholesale Chandeleer; and his Lady was taking de Tale of Chandels wid her own witer Hands.

Clark (1919) views the industry of Dutch merchants' wives and their ability to keep accounts as an indictment on English women of the time, who she thought were turning from "the hardy life of the Elizabethan gentlewomen" to one of idleness. Clark's comments, and those of other writers who unfavourably compare the commercial involvement of English and Dutch women, may say more about the preconceptions of the writers and what they thought women should be like than about the realities of the countries being contrasted because there is evidence of active involvement by British women in the family business and of women running businesses themselves.

Burgeoning Businesswomen

In 1614, a licence was granted to Anne, Roger and James Wright to keep a tennis court for life at Bury St Edmunds in Suffolk. In 1622, the names of Mary Hall, Barbara Riddell and Barbara Milburne appear among the list of Newcastle coal owners with mines to rent. In 1624, Lady Roxburgh petitioned the King for a licence to assay gold, the licence

being granted in settlement of some monies the King owed Lady Roxburgh. In 1835, Margaret Carey successfully petitioned the King on behalf of herself and her daughters for a monopoly to transport wool, wool fells, fuller's earth, lead, leather, corn and grain. In 1637, Mistress Dorothy Seymour successfully petitioned for a monopoly to export hides for the making of boots and coaches. It was so common for women to petition for patents and monopolies that it was satirised by the Elizabethan writer, Ben Johnson⁵⁸ in *The Devil is an A*:

She and I now
Are on a Project, for the fact, and venting
Of a new kind of fucus (paint for Ladies)
To serve the Kingdom; wherein she herself
Hath travell'd specially, by the way of service
Unto her sex, and hopes to get the monopoly,
As the Reward of her Invention (Act 3, Scene 4).

Other women owned and managed businesses requiring significant capital. Women's names appear as shipping contractors. Collet and Thomas Price were charged with shipping 200 dozen old shoes with an intention to transport them beyond the seas, contrary to a statute of Edward VI. In 1630, Margaret Greeneway petitions to meet a contract to make biscuits for the East India Company, following the death of her baker husband. In 1636, Susanna Angell and her daughter, Elizabeth, are busy shipping barrels of powder from Holland. By 1706, Joseph Holroyd is employing a female shipping agent in Hull. In 1710, Dorothy Petty, daughter of a Church of England clergyman, set up an insurance office.

⁵⁸ Ben Johnson was a contemporary of William Shakespeare's although he outlived Shakespeare.

Women's names appear on the lists of Army and Navy contractors. In 1626, Elizabeth Bennett and Thomas Berry contracted to supply one hundred uniforms for the soldiers at Plymouth. In 1631, Elizabeth Harper, Cuthbert Farlowe and Edward Sheldon seek redress for overdue accounts receivable for providing clothes and shoes to the seamen at Rochelle.

Clark (1919) states that these enterprising women were knowledgeable about the businesses in which they were involved and there was no element of tokenism in the inclusion of their names as owners. Commenting on some female mine owners, she says that they were equal to the management of their collieries. She cites the example of Jane Legard, who managed five salt-pans and collieries.

Widows and the Guilds

Clark (1919) adds that the frequency with which widows carried on the businesses of their deceased husbands is evidence that these women were involved in all aspects of these businesses and were competent to continue them on their own.

Printers' widows were much sought after as marriage prospects because, on the death of their husband, the guild membership came to the widow. It could not be alienated even by remarriage. A list of publishers between 1553 and 1640 shows that nearly ten per cent were women (Clarke 1919). Even if these women were not engaged in the physical process of printing, they would have been foolish if they had not maintained some sort of financial control.

Reginald and I went to the Savoy Ballroom, the Appollo Theater, the Braddock Hotel bar, the nightclubs and speakeasies, wherever Negroes played music. The great Lady Day, Billie Holiday, hugged him and called him 'baby brother'. Reginald shared tens of thousands of Negroes' feelings that the living end of the big bands was Lionel Hampton's. I was very close to many of the men in Hamp's band; I introduced Reginald to them, and also to Hamp himself, and Hamp's wife and business manager, Gladys Hampton ... As much money as Hamp has made, and still makes, he would be broke today if his money and his business weren't handled by Gladys, who is one of the brainiest women I ever met. The Appollo Theater's owner, Frank Schiffman, could tell you. He generally signed bands to play for a set weekly amount, but I know that once during those days Gladys Hampton instead arranged a deal for Hamp's band to play for a cut of the gate. Then the usual number of shows was doubled up - if I'm not mistaken, eight shows a day, instead of the usual four - and Hamp's pulling power cleaned up.

Malcolm X, *The Autobiography of Malcolm X*, 1965

There is evidence of girls in seventeenth century England being apprenticed in some guilds and running their own businesses (Fraser 1995). Sometimes, the evidence is not as clear-cut as it seems; the records of the carpenters' guild indicate that twenty-one girls were apprenticed during the period 1654 to 1670, nine of these girls to Richard Hill and his wife. However, none of the apprentices to the Hills learnt carpentry; they learnt the trade of sempstress. Presumably, Mrs Hill had run a sewing business before her marriage and it proved more profitable than Mr Hill's business as a carpenter. We can only speculate whether the girls were apprenticed in this unusual way because it bound them to a conveniently standardised contract, even if it was intended for apprentice carpenters.

The guilds were being replaced by corporations which gradually changed from being home based to something akin to the modern corporation. By the early nineteenth century, female apprenticeship in England was limited to some needlework trades. By this time, needlework was not valued reflecting the common pattern of work being women's work if it was of low status, low skill, low pay and boring (Bennet 1992). *Campbell's Directory of London* in 1762 described all the garment trades practiced by women as pauper work.

The lack of records kept by women who ran their own businesses during the fifteenth and sixteenth centuries could reflect the lack of importance placed on financial records in a cash economy. The examples of financial records kept by male business owners during this time are not numerous either. The lack of records by women could also be a reflection of poor education of women, so that they invariably lacked the skills to keep *written* records of their finances although many demonstrated good business skills, or it could reflect the ephemeral nature of much of women's business, the precariousness of which often depended on male approval.

Women as a group were unable to protest their right to work because they could not participate in running a guild, although they could belong to one. Most female guild members were the widows of master tradesman. Many guilds entitled widows of guild members to take their husband's guild membership after his death, paying all guild fees but having no active part in the guild. They were usually unable to take on new apprentices. It is difficult to generalise about women and guilds because the position of the female guild members depended on general economic conditions. When work was plentiful, the guilds were tolerant of women, but in difficult economic times, controls on women's ability to work were implemented. Hufton (1993) notes that resistance to women guild members more often came from journeymen than their masters because they were afraid that women would work for less and undercut the journeymen's wages.

Today, we have difficulty contemplating the running of any business without some form of simple record keeping. It may be that our twentieth century notions of the importance of detailed financial records would be alien to a business owner in pre-industrial times.

If business women who were guild members did maintain accounts for their businesses, they were unlikely to have trusted the financial management of their business to an apprentice. Since these women ran small businesses, most would not have been able to afford a bookkeeper. Also, bookkeeping had not yet become a separate occupational group. Most households could not afford more than one servant, a woman, usually from a poor family, incorrectly described as a “domestic” since she performed a variety of tasks and ate and slept with the family, space seldom permitting separate servants’ quarters (Weisner 1993).

The other group of women who worked independently , and whom I have already mentioned, were widows. Unprotected by a husband, widows of guild members had to petition a the guild for the membership rights of their deceased husband, and other widows who wished to work had to petition the local council with their request. To gain permission, they would plead their age, poverty, infirmity or number of dependent children. These individual requests were usually successful because they shifted the economic burden to the woman, saving the city or guild from the expense of having to provide public charity (Weisner 1993). For middle-class men, work was a right, but for middle-class women, particularly the widow unprotected by a male, work was a privilege and an alternative to charity. When one is trying to raise the cash for day to day subsistence, keeping good financial records is unlikely to be a high priority.

Recognising Women's Work

Religious opinion and the law made it difficult for women's work to be recognised in pre-industrial times. Protestant writers described all male occupations as "vocations" to which they are called by God. Men were to be blessed by God through their labour. Women could only be blessed through their reproductive abilities. The only recognised "vocation" for a woman who was not headed for a nunnery was wife and mother (Weisner 1993). Feminist revisions of traditional and Marxist economic history argue that women's productive and reproductive capabilities cannot be separated because the pattern of women's work had to be fitted around their child-bearing and child-rearing activities. In this respect, women's reproductive activity becomes part of her economic activity (Tong 1992).

Women's economic activity is sometimes difficult to identify because of the male dominance of society. For example, income tax was first introduced to Britain in 1799 as a war tax. Early taxation records hide much of women's productive work. When women made clothes outside the home and not for their own use, it was described as "women's work" or "housekeeping". Tax records showed that the woman had an income, but not its source. When men did the same activity from their homes, it was termed "production" and the source of the income was described (Weisner 1993). Thus, gender rather than the nature or location of the activity became the relevant factor in whether or not it was recognised. This is important because it shows that "women's work" was not valued as part of the nation's productive effort. If accounting was also a traditional part of women's work, it too would not be valued. How could work which was not recognised as work be valued?

Thus, society by law and custom made the contribution of women invisible, or at least, combined to keep woman in their "place" as the nation's womb.

It was thus that I found myself walking with extreme rapidity across a grass plot. Instantly a man's figure rose to intercept me. Nor did I at first understand that the gesticulations of a curious-looking object, in a cut-away coat and evening shirt, were aimed at me. His face expressed horror and indignation. Instinct rather than reason came to my help; he was a Beadle; I was a woman. This was the turf; there was the path. Only the Fellows and Scholars are allowed here; the gravel is the place for me.

Virginia Woolf, *A Room of One's Own*, 1929

Merchants' Wives and Household Accounting

Hufton (1993) states that the contribution of the married townswoman to the household is difficult to generalise because it depended on the town and the opportunity offered but that most married women participated in business, working alongside their husbands. She adds:

In a family business, such as a printing shop or drapery, a woman might function as an organizer, a fellow worker (mixing ink, cleaning letters, measuring cloth or ribbon), or, more often, a bookkeeper. Many mercantile houses in cities such as Amsterdam and London drew on the bookkeeping services of the merchant's wife (1993, p32).

Married women of the town and city played an important role in keeping the accounts for the household while their husbands were at work elsewhere.

My boss' wife had been (gangster) Dutch Schultz's secretary in the 1930s, during the time when Schultz had strong-armed his way into control of the Harlem numbers business ... My boss' wife and Gladys Hampton were the only two women I ever met in Harlem whose business ability I really respected. My boss' wife, when she had the time and the inclination to talk, would tell me many interesting things. She would talk to me about the Dutch Schultz days - about deals she had known, about graft paid to officials - rookie cops and shyster lawyers right up into the top levels of police and politics.

Malcolm X, *The Autobiography of Malcolm X*, 1965

One case which has a modern ring to it is that of Elizabeth Pepys, wife of misogynist diarist, Samuel Pepys.

The diaries of Elizabeth Pepys (1640-1669) are not as well known as those of her husband, Samuel Pepys, although they cover a longer period (since it was Elizabeth who encouraged Samuel to follow her example and keep a diary).

At the time Elizabeth and Samuel married, Elizabeth writes that she thought herself lucky to get him, since she had no dowry. However, that soon changed. Samuel Pepys had a roving eye, was tight-fisted with money, and would eat at inns and come home drunk but leave his wife in their one-room lodgings with no food, candles for light or coal for heat. These days, Elizabeth would be described as an abused wife. Samuel gave her little sense of self-worth. On 24 December, 1655, she writes:

E'en now I do take his measure. When I do plead for the money to market - which well could I manage in mine own way - then does he make fabrication. He does urge me to give no thought to the drudge of marketing, but o stay the

beauty. And this does unmask him for even the fool can see that it does take money and marketing to keep up beauty. And more excuse does he make. Despite all, he does try to put it abroad that no head have I for the accounts, which is his veriest weakness. For all the world does know that no difficulty is there in them for me and 'tis Samuel who has little knowledge of arithmetic and whom division does defeat, and whom I do offer to teach. But not a bar will he have of it, even though he knows not even his tables.⁵⁹

Samuel Pepys' lack of ability with arithmetic and problems with understanding his household's accounts are documented in his diaries too. From 30 April 1665:

To my accounts, but, Lord! What a deal of do I have to understand any part of them; for I have sat up these four nights till past twelve at night to master them, but cannot. However, I do see that I must be grown richer than I was by a good deal last month.

On 12 August 1666, Samuel Pepys confirms his wife's involvement in their household accounts:

I and my wife up to her closet, to examine her kitchen accounts, and there I took occasion to fall out with her, for her buying a laced handkercher and pinner without my leave. From this we began both to be angry, and continued so till bed.

Samuel Pepys' continually struggles to master the household accounts. As will become evident, his wife has no such trouble. From his diaries, on 13 October 1666:

⁵⁹ The diaries of Samuel Pepys appear in many different versions, each with different pagination. Consequently, they are referenced by date. The diaries of Elizabeth Pepys were edited by Spender in 1991 soon after their discovery. Diary dates have also been given for these references, for consistency with referencing the diaries of the Pepys family.

My accounts cost me till four o'clock in the morning, and, which was pretty to think, I was above an hour, after I had made all right, in casting up of about twenty sums, being dozed with much work, and had for forty times together forgot to carry the 60: and this did confound me for above an hour together.

On 26 October 1666, Samuel Pepys is "up, and all the morning within doors, beginning to set my accounts in order". Finally, on 31 December 1666, "to my accounts, wherein, at last, I find them clear and right." After reading Samuel Pepys' continual struggles with his household accounts, one can sympathise with the triumph of the entry on 29 September 1667: "and I did even my kitchen accounts."

It is ironic that both Samuel Pepys' positions as steward to Lord Montagu and clerk to George Downing at the Exchequer should have required him to undertake government accounting. His diaries contain many entries detailing his difficulties in this area. However, this did not stop him taking on the accounting for numerous noblemen of the time, which he also relates in detail. Considering his lack of skill in the area, his pretensions to act as accountant for others is consistent with Elizabeth Pepys' description of her husband; in her diaries, she regularly calls him a "windfucker", which is a talkative braggart.

When Samuel Pepys writes of doing the accounts, he means that he audited the accounts kept by his wife. This is not apparent from his diaries (except from the entry of 12 August 1666), but it is apparent from reading his diaries in conjunction with those of his wife.

When Samuel started to beat Elizabeth, she took the extraordinary step of leaving him. Later, she returned, but not until she had forced him to sign a written contract which

granted her a fixed allowance in return for her agreeing to keep an accounts book, detailing the household and her personal expenditure. Samuel Pepys regularly audited her accounts. On 24 April 1658, Elizabeth makes this entry in her diary:

Other problems too should I forsee for no entry have I made in the house accounts pages that he should see, since afore he did go for the cutting of the stone⁶⁰. And not long should it be till he should want to see the record of expenditure and the sternness he will have about him then, for though I do have charge of the purse and spend much while he does have the sickness, hard put should I be now to give full account. And little paper is there left to make any entries - which will have the mystery in it for him.

Although Samuel tried to control Elizabeth's finances, he refused to account for his own spending. On 29 May 1658:

And when he does demand to know where all goes for no record there is, then I do say that I show him mine when he does show me his. For how much does he spend upon the books, *and* the new breeches that he did surreptitious bring home last week?

But that is not the end of the story, for Elizabeth was as devious as her husband. She regularly read his diary, after breaking the code in which he wrote it. Taking advantage of his "veriest weakness", she started keeping two sets of accounts, only one of which Samuel ever saw. Samuel could never be sure whether the "fudged" accounts really did contain accounting errors or whether she was tricking him. From 24 October 1658 comes this entry in her private diary:

⁶⁰ This refers to a recent operation for removal of a gallstone, an ailment which had been troubling Samuel Pepys for a long time.

What chance would there be that he should read this? 'Tis part of our signing that I should keep my diary and that monies I should have for the purchase of it, and though he makes complaint about the expense, it is but his way, and no attempt does he make to stop it. Yet I know that it does tax him to have me make entry here for what record should I keep. And as I do go back over the pages, nothing should there be to put the furies in him - though some that he might not like - so no great problems if he keeps not his word and looks upon this account keeping. Yet to follow my design, I would not want Samuel to see. Which is enough said.

The example of Elizabeth Pepys is certainly not consistent with that of frail woman controlled by her husband and who had an inferior education to her husband. She is clearly the accountant in the family.

There is no evidence that society valued the work of the town and city dwelling women who kept accounts for their husbands' businesses and households. If anything, it is likely that no thought was given to women keeping the accounts of the household because it had always been part of managing a household. When accounting came to be valued in the nineteenth century, it was business accounting came to be valued, and that was done in a public work-space by men. It was not the household accounting of women. When men's accounting work became of value, the male-dominated occupation of bookkeeping developed.

Household and business accounting appear to have been viewed as separate from at least the late seventeenth century, as the case of Elizabeth and Samuel Pepys shows.

A book written in 1678 advocated that women learn how to keep accounts. I find it interesting that the book focuses on accounting for business, not women's household

accounting work. Perhaps this is because women had long been engaged in household accounting work so did not need to be taught these skills.

The book was anonymously written by a woman who signed herself: "By one of that Sex". Although this book has been attributed to a male writer, Monteage (Yamey 1981) there is no evidence to support this attribution⁶¹. The sex of the author is irrelevant; what is important is that this book is addressed to women and encourages them to learn business accounting. It is also relevant that there are no other works of the same period arguing against women being taught business accounting. The book encourages women to learn how to keep business accounts. It is unlikely the husbands of those who read this book were very impressed by the reason for this; a wife should learn to keep accounts in readiness for the death of her husband (so she could continue to run the business unaided).

Man for the field and woman for the hearth:

Man for the sword and for the needle she:

Man with the head and woman with the heart:

Man to command and women to obey:

All else confusion.

Alfred, Lord Tennyson (1809-92), *The Princess*

The examples of town and city dwelling women assisting with accounts, and particularly, business accounts, are not numerous, but they become almost non-existent after the late eighteenth century. It is this change, the invisibility of women in accounting after the eighteenth century, that forms the focus of the next three chapters.

Drawing the Threads Together⁶²

There are two threads which are woven through the period 1200 to 1800. They concern male domination over women (which influences the way women's work from the period is characterised) and the unchanging nature of women's accounting work.

In medieval times, contemporary opinion about women came from the aristocracy and the church. As Power explains:

In other words, the ideas about women were formed on the one hand by the clerkly order, usually celibate, and on the other hand by a narrow caste, who could afford to regard its women as an ornamental asset, while strictly subordinating them to the interests of its primary asset – the land. Indeed, it might with truth be said that the accepted theory about the nature and sphere of women was the work of the classes least familiar with the great mass of womankind (1975, p9).

This view reflected a society in which aristocratic and clerical groups dominated and could impose their views on all levels of society. Aristocratic women accepted it because they were better off socially, educationally and economically than their poorer sisters, and there were opportunities to slip outside the net. Merchant wives were better off economically and socially than their peasant sisters although they were not as well off socially as merchant men, who were better off economically and socially than their peasant brothers. Peasants had no choice but to accept because for them, acceptance meant survival although men benefited more from the sexism of society than women. It

⁶¹ The argument appears to be that Montague was known to be writing about accounting at the time and there were no known female authors.

⁶² I have used a sewing term because sewing, like accounting, has always been part of women's work.

was not dissimilar to the power structures described by Lerner (1997) in the ante-bellum southern states such as Georgia and Louisiana. Each group had to benefit sufficiently to mask the disadvantages and discrimination of its position.

The messages about women were mixed: she was the pure and undefiled Virgin Mary but she was Eve, tempting man to his doom, an instrument of the devil. Women could be wealthy property owners but on marriage, a wife's assets came under the control of the husband.

Despite the cult of the Virgin and the superiority of women that flowed from this doctrine, despite the code of chivalry, neither the Church nor the aristocracy found anything contradictory in establishing the doctrine of women's inferiority to men and their subjection.

As the merchant trade became more important and towns expanded, other voices were heard; the aristocracy and clerics had to take into account the attitudes of at least the wealthier members of the urban middle classes. The wealthier merchants of the urban middle classes provide a better picture of the role of women because they were forced to take women's contribution to trade into account. It is from the towns that the law of *femme sole* comes. Even though this law was often intended to protect husbands, it had the effect of improving the status of women.

When her confession with absolution and penance was ended, I said to her "Think you, lady, that you will pass to the Kingdom of Heaven when you die?" She replied "This believe I firmly." Said I "That would be a marvel. You were born in a fortress and bred in castles and for many years now you have lived with your husband, the Lord Duke, ever in midst of manifold delight, with wine and ale, meat and venison; and yet you expect to fly away to heaven directly you die." She answered "Beloved father, why should I not now go to heaven? I have lived here in this castle like an anchoress in a cell. What delights or pleasures have I enjoyed here, save that I have made shift to show a happy face to my servants and gentlewomen? I have a hard husband (as you know) who has scarce any care or inclination towards women. Have I not been in this castle even as it were in a cell?"

Dialogue between Johann Busch and the (dying) Duchess of Brunswick,

Book of the Reformation of Monasteries, 1470-5

Power (1975) explains that from the Middle Ages, women's work in the labour market was not confined to helping a husband or carrying on a business after the death of a husband. Married women from the levels of society where one was not independently wealthy had to earn money for the same economic necessity which drives many women into the labour market today. Single women had to earn a living either to contribute to their family's income or to maintain their independence. Girls were apprenticed as well as boys.

There were also labourers, men and women, on the estates. Female labourers were burdened with household tasks in addition to the long hours they spent helping in the fields at harvest or planting time. Later, women of this class would find work in the factories and mines.

Class distinctions are evident in the pre-industrial period. Marxists would take umbrage at my use of the term “class” in a pre-industrial society, arguing that it is linked to production and that a class is a group who plays the same part in the means of production. Of course, production did not start with the Industrial Revolution; the types of production expanded. This definition of class is male-centred; it concerns men’s relationship to the means of production. Weber uses a slightly different, but no less male-centred, definition. He views those who have life chances in common, as determined by their power to dispose of goods and services for the sake of income, as a class.

The experiences of men and women will always be different and they can never belong to the same class. As Lerner expresses it:

For men, “class” describes their relationship to the means of production and their power over resources and women and children. For women, “class” describes their relationship to the means of production as mediated through the man to whom they render sexual and reproductive services and/or the man on whom they are dependent in the family of origin. In the case of women who enjoy economic independence, “class” still describes not only their relationship to the means of production, but their control (or lack thereof) over their reproductive capacity and their sexuality (1996, p136).

To maintain their dominance over women, men have to characterise women as different, or deviant. This is what Simone de Beauvoir calls “the Other”. Women are defined by reference to men; they are not men and the more differences there are between women and men, the easier it is to identify the deviance and for men to maintain control over women. Anyone who is different from the hegemonic group is inferior. The hierarchy of difference needs to be maintained if control is to be intained. It can be maintained by a variety of devices, including institutionalising it

(through laws or other State controlled means), by education and religion, by ideology, economic or military means. In the period 1200 to 1800, we see the hegemony of a male elite against women being institutionalised through marriage and property laws, being reinforced by providing different educational opportunities for women which were perceived as lesser than those provided to men (or at least, male elites), being strengthened by attitudes of the Church to women, and being entrenched by denying women the economic power of male elites.

As the period 1200 to 1800 unfolds, the categories of men in the hegemonic group expand from aristocratic and Church men to include men of the urban middle classes. Women are not included in the elite group.

Male hegemony appears in different forms over the period 1200 to 1800 – as feudalism then early capitalism and early industrialisation. This hegemony extends to certain groups of men who are also defined as different and this hegemony changes over time. At various times, it includes working class men, peasants and – during the period of colonial expansion – men of colour.

For a small group of male elites to control a larger group of men and women, the principle of divide and conquer must be maintained. Men and women must be divided into groups, each of which is offered some advantages over the other groups so that the groups remain pitted against each other. Dangling the carrot by offering some advantage to one group over others can be the tool of oppression, not of the benign ruler. Class is only one aspect of deviance. Some others include antisemitism, homophobia, sexism, and xenophobia.

The way that male hegemony has operated has a lot to do with women in accounting. Through their domination in the period 1200 to 1800 (and beyond, although that will

come later), men controlled women's work. Difference in work was a characteristic of deviance which allowed men to construct women as the Other and maintain control over them.

Hume and Offen (1981) have studied the change in women's work in pre-industrial society and in nineteenth century Britain. They state that the traditional geography, or location, of women's work in pre-industrial England, which I am roughly categorising as 1200 to 1800⁶³, was the home. Even the fields and forests which were adjacent to the home were the domain of men. When women were called to work in these areas (such as when they helped with the harvest), they were under the supervision of men.

Even when women travelled, whether to visit relatives, tend the sick, act as midwives or go into domestic service, they went into another household.

Women's pre-industrial work involved the household around which their lives centred. They undertook domestic tasks (housework, food preparation, child rearing etc.) and tasks in the immediate vicinity of the household (feeding poultry, milking cows etc). When they manufactured goods, such as cloth or cheese, it was for household use, barter or sale.

Hume and Offen (1981) did not look at women keeping accounts and their other financial work, but these tasks are consistent with their explanation of pre-industrial women's work, since accounting work was then home-based.

⁶³ I realise that there was some industrialisation from the mid-eighteenth century onwards but I am adopting the view of Hobsbawm (1968) that the nineteenth century was the time of the main wave of industrialisation and earlier industrialisation was in isolated industries and locations so was an exception rather than a general trend.

In pre-industrial times, there was some overlap between men's work and women's work in the accounting area. There is evidence of male stewards and bailiffs keeping accounts, just as there is evidence of women keeping accounts. Yet the barrier of class forms a difference even then. When aristocratic women were keeping accounts, the men who were bailiffs and stewards were not aristocratic men; they were from a lower class.

Men and women of the merchant classes kept accounts when trade was becoming more important so relatively, the accounting work of the aristocratic lady was lessening in importance. But in the merchant classes, women were inferior because of their sex; they might have had the same or even superior accounting knowledge (as did Elizabeth Pepys) but they were not a threat to their husbands' power and status because the difference of sex meant that men could maintain their dominance.

There was less difference between men and women of the labouring classes because women's work was necessary to the survival of the family (Lerner 1996). The difference of sex still made women inferior to men, but that difference was not as marked as in higher levels of society.

In pre-industrial society, there are many examples of women taking on roles usually reserved for men, such as estate management. These were often occasioned by the many absences a lord had to make from his demesne. Aristocratic women appear to be sharing in their husbands' power in these situations. They are what Lerner (1996) calls "deputy-husbands". This power was not unlimited. As Lerner explains:

Fulfilling this role meant that elite women, in the temporary absence of their husbands, could substitute for them in their public functions. Such women also provided connections and linkages between elite families and alternately

represented their fathers' and their husbands' interests. They had considerable power and privileges, but their power depended on their attachment to elite men and was based on their satisfactory performance in rendering these men sexual and reproductive services (1996, p155).

It was this linkage that made marriage so important in pre-industrial society. Lerner (1996) continues to explain that property turns into class when practices involving property are set up which ensure that property holdings are retained by the propertied elite. Aristocratic men married to retain their property and preferably, to increase it. Class distinctions had to be maintained to ensure that this control was not diluted by marriage into other classes. When professional men, such as the Paston men, wanted to marry, the aristocratic lesson of increasing land holdings through marriage was not lost on them.

Maintaining this pattern of dominance through property was easier for men if women were made complicit in it. By allowing women to have the accounting skills to deal with property but not the legal control, men maintained power while shifting the burden of management to women. Women were given some power – the power to account for the property – but it was power given on male terms and could be rescinded by men at any time.

Conclusion

There is evidence that women were active in all aspects of finance and account keeping from at least 1265, the date of the Household Roll of the Countess of Leicester.

Women were taking an active role and often a leadership role in all manner of financial processes in the period from 1200 to 1800. The significance of their contribution has been overlooked or understated by historians because it is not obvious from looking at accounts, and early accounts have provided the basis for most traditional historical

analysis in accounting. If we alter our focus to other sources, such as letters and diaries, a picture of who compiled the accounts emerges. And the picture includes women.

But primarily, women's contribution was hidden because women were hidden. In a male dominated society, woman was the helpmate, and that made her and any contribution she made to society, invisible. She did not do work with a specified name – she was not a doctor, a lawyer, an accountant; she was simply undertaking tasks which formed part of her role in life. It is similar to the woman who self-deprecatingly says that she is only a housewife, rather than saying that she is a cook, cleaner, child-minder, chauffeur etc. Work is often hidden by lack of an appropriate title and it is not valued when it is not recompensed.

Although the evidence is sometimes scant, I believe that sufficient evidence exists to state that many women were active in account keeping and other related financial work from 1200 to 1800. It must have been a task which was accepted as women's work by men because there is scant evidence of them complaining about women undertaking this work. It must have been accepted as women's work by women because otherwise, writers such as Christine de Pisan would not have written about this work and her writing would not have been so popular. Although she was attacked for some of her views, there was no criticism of her financial advice to women.

Bennett (1994) found that women's work from 1200 to 1800 was low status work. She did not study accounting work. However, the following chapters will confirm her argument in the context of accounting. Accounting work increased in status when it was done outside the home by men. Then, the person doing it received a name (bookkeeper, accountant). So as it gained status, it became men's work. I believe it is

a chicken and egg argument: it gained status as it became men's work and it became men's work as it gained status. The outcome is the same either way: women remain invisible. But something else is not added. When exclusion was a perception rather than a fact, women could still participate in a discourse on power. When exclusion is a fact, as it became in the nineteenth century, women lost all power and discourse ceased.

June's Story

I never really even completed my second year of High School. Now, there's an emphasis on clerical degrees but that was upper class then. There was a good job in a local accountancy office. I lived in the country and opportunities were so limited that you jumped at them when they were handed to you.

The gentleman I started my working life with was not a qualified accountant ... no degree or anything. He had been a prisoner of war and when he came back from the war, it was too late ... he was too old so he became an accountant through practising it.

Now, there is a huge emphasis on education. There are a lot of over-educated people. I used to have disagreements with the accountant of one company where I worked. If we needed a junior person, he always wanted someone with a higher school certificate. I knew that anyone with that qualification would not want to stay in a general office. We'd disagree about it all the time. But companies promote it ... the impressionable thing is to have a title, not so much the job itself. It's how you appear to your peers. Now, people try to be something they're not capable of being. City people are all like that, more so than rural people. It's sad in a way. Everyone wants to be something they're not, to have what they haven't got and nobody will wait.

We should be teaching home management in school. If people could understand home management - home economics - they would not have so many credit problems.

We need to explain things simply. I used to see letters signed by accountants which used an awful lot of words but you couldn't understand what they were saying. I would phone the accounts department and they would tell me that they had already had so many phone calls from people trying to understand. It's a false situation. Accountants do this to justify their own position but it's the work which counts.

I'd see accountants making changes to the organisation then after a few years, they would leave. It was change for the sake of change, so they could say, "When I was there, I did that." Then someone else would come in and make more changes. No wonder costs increased but they couldn't see it. We lose sight of what is important. People get a false impression of themselves and lose their humanity. I frequently came up against this when I was a credit manager. I would frequently refuse credit then be put under the third degree by the sales people who just wanted to make the sale. Then within twelve months, the people wanting credit would be bankrupt. We overcommit ourselves to what isn't important now.

Chapter 4

To be Enlightened and Modern: 1800 to 1900

Sept. 1864 – I was employed eight months ago at an artificial flower maker's in Goswell Road. I was there for one year. About 50 females worked there; 10 or 11 of them were under 13; none was under 11; I was 19.

Our regular hours were 9 to 9, but in the season they were always longer. I should say that for six months out of the year we worked from 7 am to 10 pm every night but Saturday, and sometimes we began at 6, and even 5 am, and worked till 12 at night. I worked about two dozen times from 6 am till 12 at night; the younger ones were not so long at work ... All but the learners were on piecework. I only did the best work but I never earned more than 10s. a week even when I worked three nights a week from 6 am till 12 at night. I worked all the night through once or twice ... It was not our own choice to work so.

Agnes Haffernan from British Parliamentary Paper,

from the Children's Employment Commission:

Select Committee of the House of Lords on the Sweating System, 1865

Introduction

Before the nineteenth century, women's accounting work was confined to the domestic or private sphere. This work was not highly skilled and it was of low status. Most women did not get paid for this work, although there are instances of women who were

paid as stewards or to manage the estates of others. Women combined their accounting work with their other work. It did not have a name because it was one of the myriad of eclectic tasks included within the rubric of household management.

During the nineteenth century, there were changes in society and its attitudes and values that had an effect on women's accounting work. Many of these changes were outside the control of women. Women have never exercised the same degree of power in society as men. I am reluctant to describe them as victims of male power because that description does not fully reflect the reality of women's lives. Many women exercised power within their own realm; the point is that women did not have the same power as men of the same class. Their experiences were not male experiences. The problem with viewing women as victims is that it assumes they were passive or, at best, reacted to the restraints men put on them. The reality is more complex than this. I would agree that victimization is one aspect of women's history, but I would disagree that women's history is conditioned by their oppression. That there is evidence of so many women who have contributed in a positive way to accounting work, even when that work was not valued and even when, in the nineteenth century, accounting ceased to be regarded as women's work, indicates that it is inappropriate to treat women essentially as victims.

To view women as victims of the values and standards of men is to place women within a conceptual framework that is defined by men only. Women's accounting work must be seen on women's terms.

This chapter, and the following two chapters, show how women's accounting work became invisible in the nineteenth century. In many respects, it was not that women's accounting work changed, although there were changes to women's work patterns

overall in the nineteenth century; it was the lack of change to women's accounting work that made it invisible.

In pre-industrial society, the family had been a unit of production. The housewife has been a producer of goods alongside her husband. In the nineteenth century, the family became a unit of consumption and the housewife became a shopper and a maintainer of goods. The most skilled and most satisfying areas of the housewife's traditional work were taken away from her by this change. Society took over her most challenging tasks – nursing the sick, teaching children and later, with the advent of child-care, rearing children⁶⁴. The housewife was left with what Lerner (1979) describes as household drudge tasks.

In pre-industrial society, men and women had shared the task of maintaining the family. In the nineteenth century, men became market place participants, going out to work and bringing in cash. They were active and valued. Women stayed at home and many of their tasks, such as the repetition of housework, were not valued because they were not measured in cash in a society that had become cash based. Devaluing women's work devalued women.

The pre-industrial home was a centre of economic life; in the nineteenth century, economic life shifted to the public sphere. Home became as refuelling stop, a refuge for men, the wage earners, from the cares of the work-place. Women worked outside the home too but then, as now, returned to work at home doing housework. The home was not a respite for them.

⁶⁴ There is no contradiction in the fact that many women went into jobs such as teaching. These were new jobs so women were not taking jobs away from men, as they were in other areas.

For men, having a wife who could stay at home (preferably with a servant or two) was a sign of financial success. The at-home wife became a status symbol; women had been turned into commodities by men. A man who could afford to keep his wife at home with servants as a creature of leisure acquired a status which those with working wives could not attain. As more middle class women stayed home, middle class women were turned into ladies, a privilege previously reserved for their aristocratic sisters.

Thorstein Veblen, a nineteenth century economist, described a lady as one whose function is to display her husband's wealth by spending.

During the nineteenth century, a split occurred in accounting. There were two types of accounting work, but only one was called accounting. The one called accounting was the waged work of men who were called accounts clerks, bookkeepers or accountants. The other type of accounting was the unwaged accounting work of women. This was their traditional home based accounting work. The problem was that in not being waged work, this traditional work was not valued; it did not bring in cash. It was not performed in the market place and so, was not viewed as contributing to production. It was performed in the home, where women had always performed accounting work.

The nineteenth century was a time when women were viewed as angels of the hearth so women were edged out of the public work-place (or refused entry to it). This left women outside accounting when it became a separately recognised occupation. Women were not pushed out of accounting by the institutions and structures of that discipline; they were pushed out by men. They were excluded both in fact and by men constructing society, women and accounting in such a way as to make any continuing involvement by women invisible. Men were so effective in this endeavour that women became invisible in accounting to the point where they might as well have been screaming in a vacuum. And it is a scientific fact that a scream in a vacuum cannot be heard.

This chapter examines the changes to society which occurred in the nineteenth century and how they led to women being excluded from accounting as it developed into a separate, recognised occupational category. These changes were driven by men. In some cases, they were specifically designed to advantage men (or a particular class of men) at the expense of women. In other cases, the disadvantaging of women was a by-product of the changes to society yet men were complicit by their silence. In this chapter, I examine how nineteenth century society excluded women from accounting work by redefining the notion of work. In the following two chapters, I will look at how nineteenth century society excluded women from accounting work by redefining the notion of woman and redefining the notion of accounting.

Redefining Society

The nineteenth century is a time of particular importance to us today. When we argue about divisions between the sex roles and the family, we are defining ourselves in nineteenth century terms; many of our social institutions came into being in the nineteenth century so that when we support them, we are supporting nineteenth century ideology and when we criticize them, we are criticizing nineteenth century repression or difference (Hellerstein et al. 1981). We have inherited nineteenth century distinctions of gender, work, family and the split between public and private spheres. Modern social science incorporated and legitimized these prejudices, so that the way we organize information, whether about work, family, organisations or other cultures, influences our lives today.

The nineteenth century has been described as a time of ordering vision (Hellerstein et al. 1981). The tempo of change increased as agriculture was transformed by the processes of industrialisation and the market economy burgeoned, so that more people

came within the cash economy, which gave them access to a wider range of goods and services.

For women, this created an unprecedented tension. As industrialisation and better transport led to a split between home and work-place, women had to choose⁶⁵ between the home and children or contributing to the family wage by outside employment which brought in some extra cash, however meagre. For the first time, woman as homemaker could be separated from woman as worker. The conflict between woman as homemaker and outside wage earner is a sceptre which still haunts women today.

There were demographic changes in the nineteenth century that effected women. Life expectancy increased significantly, there was large scale population migration (particularly from rural to urban areas, and from Britain to colonies), and the birth rate rose then declined towards the end of the nineteenth century (Hellerstein et al. 1981).

More state controlled institutions (such as schools and hospitals) were established to deal with these changes, and there was a professionalisation of certain occupations, including accounting. Women were excluded from many of these changes, or if they were allowed to participate, they did not wield political power. Some women challenged these exclusions so rather than completely excluding women, they had the opposite effect as women organised themselves into trade unions and political movements. The first feminist organisations were founded during the nineteenth century.

Hellerstein et al. (1981) explain that political instability and the fear of social anarchy contributed to the growth of the state in the nineteenth century. Legislation was enacted

⁶⁵ Often, it was a choice only in the existentialist sense; does a wife really make a choice to stay home if her husband will not permit her to work and there are societal pressures not to work?

to standardize public and private activities – abortion was criminalised, education was made compulsory, municipal police forces were established. Hellerstein et al. (1981) contend that the nineteenth century was a time of obsession with regulation and surveillance, hence her description as the nineteenth century being a time of ordering vision.

As part of this process, there was a proliferation of books on household management. Also, women's magazines came into vogue giving women access, for a few pence, to guidelines on health, the household and even their love life. In keeping with the ordering vision, women were taught how to order every aspect of their lives (except perhaps, sex and pregnancy, two areas which nineteenth century delicacies ignored, despite them being central to women whose lives were viewed largely in terms of their reproductive abilities⁶⁶).

The ordering vision extended to men. In a variety of occupational areas, such as law, medicine and accounting, men were banding together, organising themselves into associations with rules for admission, rules for conduct, and rules for practice. These occupational groups, or professional associations, as they came to be known, made rules barring women from admission; the argument used was that these activities had now become public and women did not belong in the public sphere (Hellerstein et al. 1981).

The ordering vision led to a polarisation of the sexes, separating the male from the female spheres and freezing women in the private sphere, at least in theory. Social

⁶⁶ While it is possible that ignorance in this area lessened women's power by denying them power over even their own bodies, I am not suggesting some sort of overwhelming conspiracy by men to keep the facts of life from women; many men were appallingly ignorant of about sex and pregnancy too. I found it interesting to learn that the myth of the stork delivering babies started at this time, and not wholly as a way of explaining birth to young children.

scientist Auguste Comte may have eulogised the civilising mission of women but he added that they belonged in the home because of their weak brains. Social anthropologist Herbert Spencer, a supporter of Charles Darwin, said that evolution had placed women in the home and it was in the interests of social survival that they stayed there. Writers such as Charles Dickens and Honore de Balzac agreed and applied different standards to the women in their novels that revolved around their domestic duty and supporting men. Etiquette writers such as Catherine Beecher agreed that the natural sphere for women was the home⁶⁷.

"I'll help you with the dishes."

"Don't think of it. It's a woman's job."

Rock Hudson and Doris Day in *Lover Come Back*, a 1950s movie

The nineteenth century reaction to any rejection or questioning of the ordering vision of nineteenth century Britain indicates how strongly these views became entrenched in the national psyche. In 1848, Eleanor Rigby, in reviewing Charlotte Bronte's *Jane Eyre* wrote:

Altogether the autobiography of Jane Eyre is pre-eminently an anti-Christian composition. There is throughout it a murmuring against the comforts of the rich and the privations of the poor, which, as far as each individual is concerned, is a murmuring against God's appointment – there is a proud and perpetual assertion of the rights of man, for which we find no authority either in God's word or in God's providence ... We do not hesitate to say that the tome of mind and thought which has overthrown authority and violated every code human and divine abroad, and

⁶⁷ All these views seem quite ridiculous in view of the reality of many women's lives, which included such diverse occupations as factory and mine workers, slaves and prostitutes.

fostered Chartism and rebellion at home, is the same which has written *Jane Eyre* (1848, p173-7)⁶⁸.

The nineteenth century marked a time of rapid change, particularly in the area of work patterns and appropriate work for each sex and class. Hall (1992) identifies four major changes in society which occurred during the nineteenth century, each of which is closely linked to the move to a market economy:

1. A financial economy dependent on the production and consumption of commodities in the market, private property rights and the long-term accumulation of capital on a large scale.
2. The decline of traditional social organisation, with fixed social hierarchies and allegiances. A sexual division of labour developed and there were new class formations, with distinctive patriarchal relations between men and women.
3. The dominance of secular forms of political power and authority rather than religious forms. This was connected with changing notions of sovereignty, legitimacy and nationalism and led to the development of the large and complex structures which are a feature of the modern nation-state.
4. A secular and materialist culture replaced a religious culture. This included features of individualism, rationalism and instrumental impulses.

⁶⁸ On a personal note, the idea of Charlotte Bronte, social anarchist, has led me to return to her works with a new-found respect and interest.

Each of these affected women, contributing to their exclusion from accounting. It is my contention that male domination of accounting *today* developed during the nineteenth century. There is nothing natural about male domination; it is artificial. It developed in response to a particular set of societal pressures. Since these pressures no longer exist, the male domination which grew from them can no longer be justified.

Lighting the Dark Satanic Mills⁶⁹

Heaven's wheel gained nothing from my coming,

Nor did my going augment its dignity:

Nor did my ears hear from anyone

Why I had to come and why I went.

The Ruba'iyat of Omar Khayyam, Quatrain 3, c.1114

The first change to society identified by Hall (1992) is the movement towards a financial economy dependent on the production and consumption of commodities in the market, private property rights and the long-term accumulation of capital on a large scale.

In the nineteenth century, business was changing. There was rapid industrialisation, although this did not occur evenly in all industries or evenly across all parts of England (Hobsbawm 1990).

In the early nineteenth century, parliamentarians from the counties still outnumbered those from the cities. Estate ownership had been the price of entry into British politics

⁶⁹ The heading is taken from a hymn ("And did those feet in ancient times...") written during the Industrial Revolution which asks whether Jerusalem was founded in England among the dark satanic mills.

and society. Because of the link between estate ownership and political power, the breakdown of the manorial system was politically charged. The agricultural industry collapsed after the Napoleonic wars, leading to the wealthy landowners using their political dominance to enact a series of laws which altered the traditional order of British rural life.

Industrialisation not only created a need for goods but also for services, including bookkeeping services, owners needed to accurately calculate their (hopefully) rising profits. As methods of production were mechanised and businesses expanded, cottage industries were replaced by large factories, particularly in the north of England. With the rise of the factory, came other changes. The rise of credit led to an increase in the nature of transactions, and a move away from a wholly cash based economy. Increased demand for products led to an increase in the number of transactions.

With changes to the number and type of transactions, there was sufficient work for larger businesses to need a full-time bookkeeper. This is where bookkeeping became⁷⁰ a male dominated occupation.

I have already shown that historical evidence indicates that women had been undertaking a home-based account keeping function in the pre-industrial period and that it was not unusual for pre-industrial women of the more literate and numerate levels of

⁷⁰ I am not suggesting that there were no women bookkeepers at all although their numbers were significantly outweighed by a sizeable male majority. A woman's magazine named "Queen" ran a regular column entitled "What are women doing?" In edition LXXVII of 28 March 1885, an illustration in the column showed women riding, driving (a lady in furs has carriage whip in hand), dancing, painting, ministering to the sick (in one picture, two ladies roll bandages; in another, a women is taking the pulse of an elderly woman), wood engraving, marketing (with a rather odd picture of a woman in silhouette and some caged birds) and bookkeeping. The accompanying sketch shows three ladies at a long desk. A stern man stands with his back to them. He is frowning and looking at his watch. It is a forbidding picture and it is hard to imagine how it would make any woman warm to bookkeeping. In her study of early women's magazines,

society to receive an education that included being taught to keep accounts. This situation changed significantly with the industrialisation of the nineteenth century.

It is too simplistic to say that “dark satanic mills” were not fit places for frail women; women worked in them in other capacities. Possibly, class issues were relevant here. Historically, it was aristocratic woman who were most likely to have studied accounting; later, middle class women and merchant wives may have studied some account keeping or gained “on the job” knowledge. These women did not work in factories. Women in the middle class who would have participated in the accounting function of a small family business or run a business after being widowed would not necessarily go to the larger scale work-space of a factory to carry out their skills. Accounting work in the new factories quickly became a male domain. However, that was not the only accounting work that was performed in nineteenth century Britain. Accounting skills were still required in the non-industrialised areas of Britain; other professions needed to keep their accounts in order too. So there were areas other than factories where women could have been employed, and some were. But these women were in the minority and I am interested in why.

Feminist writers have criticised the division of history into the private (or home) and public spheres (Shapiro 1994, Tong 1989). But that division is useful in understanding the masculinisation of accounting which commenced during the nineteenth century. Bookkeeping became a skilled occupation based in the public sphere. Skill had become a manifestation of masculinity. Women’s work continued to be considered as unskilled work. This meant that women were no longer qualified to undertake the new, skilled bookkeeping function for two reasons: they did not do skilled work and they did not do accounting work in the public sphere.

Men were able to capture the new, factory based bookkeeping because women's account keeping had always been invisible, being based primarily in the private sphere and therefore, part of a larger package of domestic duties. They were able to capture other bookkeeping because it was located in the public sphere.

The sex polarisation in society led to a gendering of the work-force. The work-force was comprised of those who were working in the public sphere. Women did not fit into the public sphere (at least, in theory) so they were not workers. It was understandable that women's contribution to accounting would become invisible. This is not to suggest a conscious campaign by men to displace women; that came later, with positive discrimination against women by professional accounting associations. In the early part of the nineteenth century, men were responding to changes in the social and economic structure; the effect of this response was to locate women outside the bookkeeping function, even if they continued to keep household accounts.

The type of account keeping that women practised, with its lower level of skill, became a subjugated form of knowledge and, as Foucault (1980) demonstrated in his writing, subjugated knowledges become marginalised.

Foucault tried to broaden the categories of what we take to be knowledge by paying attention to subjugated or "marginal" knowledge. He used this term to refer to knowledge which exists historically but has not been recognised. For instance, the madman, criminal and pervert have not been asked about their own condition or how they would envisage being controlled. Their knowledge about themselves is dismissed as naïve and as a lesser form of knowledge than that of the controlling groups. Foucault describes such knowledge as "located low down on the hierarchy, beneath the required level of cognition or scientificity (Foucault 1980). One of Foucault's aims was to help

subjugated knowledge to be heard. He believed that through re-appearance of subjugated knowledge, "truths" would emerge.

I have already stated that women's contribution to accounting has had no voice in traditional accounting histories because in so many ways for so long, women have had no voice. When women started to have a voice, there was criticism from within⁷¹ and outside⁷². For instance, women criticised women as presenting only a white, middle-class view and ignoring the experiences of black, working class women. The often violent clashes of the suffragettes show the vehemence faced by women expressing their views. Gordon et al. (1976) deal with this issue in their examination of the problems of writing women's history. They use the example of middle class, white, Protestant women who formed the core of the nineteenth century women's rights movement in the United States of America who:

Failed to realise that their own consciousness had been made possible by their class position based on the new roles of women as producer and reproducer introduced by recent industrialisation. Abstractly, they sought freedom for all women but without ever defining the condition that all women shared (1976, p86).

My history of women's role in accounting commenced with white⁷³, aristocratic women keeping manorial household and estate accounts. As literacy levels increased, women of the merchant classes also kept accounts. They are also white but not aristocratic. Gordon et al. (1976) have ignored the fact that all women share one condition: they are subject to the power of male elites. The extent and nature of the subjection may change but its essence is the same.

⁷¹ ie. By women

⁷² ie. By men

⁷³ A discussion of ethnicity is not relevant to my topic but may prove a fruitful avenue of study for historians of women in accounting in more multicultural societies, such as Malaysia.

A male history of accounting would be markedly different from my women's history although certain groups of men have also be subject to the power of male elites, although in different ways to women. I am not providing a history of men and accounting. My point is that the female history cannot be assumed to match the male history; it must be considered independently. This does not mean that men are irrelevant to this history; women are defined by reference to men. Any understanding of women will inevitably come up against the dilemma of difference because for so long, history was primarily constructed by men. Any claims about the importance of women in history will necessarily come up against definitions of history and its agents that have been constructed by men and that are already established as true (which is different from being true) or as what mattered in the past (Scott 1991).

Most currently available histories of accounting highlight the male contribution. My aim is to rediscover the female contribution, which has been subjugated, marginalised and made invisible over time. It is only by understanding the factors that have led to this, that women can make changes to "their place" and arrive at a point in accounting where, as Riley (1988) said, there are not any women, not because of their invisibility but because of their equality.

When we returned into the drawing-room, Miss Matty unlocked her desk and began to look over her account books ... as, with puzzled brow, her eye followed her pen up and down the ruled page.

Elizabeth Gaskell, *Cranford*, 1851

Prior to the nineteenth century, neither bookkeeping nor accounting were distinguished as separate occupations and the keeping of accounts was part of women's household duties⁷⁴. This is similar to the woman today who stays at home to keep house does not have Cooking and Cleaning distinguished as separate occupations; they are part of her household duties. A person who goes out to cook for a restaurant or a person employed as a contract cleaner, on the other hand, will be distinguished as having the occupation of Cook or of Cleaner. Without the effort of women who undertake what are now described as "Home Duties" in a futile attempt to avoid the mental baggage associated with "Housewife", or who come home from their outside employment to feed the children, supervise homework, prepare dinner and clean the house, the nation would grind to a halt, but these jobs duties performed at home without recompense have no name and therefore become invisible.

By the nineteenth century, factories were employing full-time bookkeepers who were male. The wealth of the nation was no longer coming from the feudal estates; it was coming from the factories of Manchester and Birmingham. The nation's productive effort depended on them, and the army of primarily male bookkeepers were required to record larger quantities of transactions and more complex transactions as the productive effort intensified. Not only did the "new, improved" bookkeeping function require more skill than it had previously (and "skill" was an area men now successfully claimed as an offshoot of their masculinity), but it became a separate occupation, with a name (Baron 1994). A man who went to a factory and sat all day recording financial transactions was a Bookkeeper; a woman who spent a day at home doing the same work except with the household accounts was a housewife doing normal household management. This distinction continues today. Woman with no accounting or bookkeeping training, who keep the accounts of small businesses while their husbands run the "shop front" side of the business, are in a nameless class because they are neither accountants (requiring

⁷⁴ As I have already stated, by saying that women kept accounts, I am not saying that men did not.

professionally recognised qualifications) nor bookkeepers (requiring occupational training and identification with an occupational group).

Women could still do account keeping in the home, but it became increasingly unavailable to them as a "real job"⁷⁵. What women did was not recognised and valued as accounting work; it had no name and women were not paid for it, when being a cash earners gave value to one's job. What bookkeepers did was recognised and valued as accounting work because it had a name, being a specific and separate job which could be performed outside the home, and which could be done for wages. So (male) bookkeepers did accounting work and women did not. Even though there were women bookkeepers, bookkeeping became perceived as a male occupation because it met the nineteenth century construction of what constituted work and what women did, and had always done, fell outside that construction. Davies (1975) described the nineteenth century as the start of a spiritual and physical isolation from work for women.

Yeah, I should tell old Asa baby about how (my ex-husband) Morty managed such low prices before he had all that leverage. Morty had sold TVs, stereos, and VCRs hot off her daddy's trucks for years. She'd been his bookkeeper so she ought to know ... She had hated being involved with the dirt again, but she had to admit it proved to be the perfect set-up, with the business growing so fast that they had been forced to go legit and enlarge. Again, it was Brenda's father who got those wheels rolling, and Brenda who kept them greased.

Olivia Goldsmith, *The First Wives Club*⁷⁶, 1992

⁷⁵ I use inverted commas because I would dispute that doing a job outside the home and/or being recompensed financially for that job are the criteria for it being a "real job". However, I believe that the lack of recognition for the work of women in the home supports the argument that many people (male and female) only value employment outside the home.

⁷⁶ In the book, *The First Wives Club*, Brenda had been the bookkeeper for her husband's business. In the movie based on the book, she had assisted behind the counter but had no knowledge of accounts and bookkeeping. I cannot help wondering

Working for the Man⁷⁷

The second change which Hall (1992) identifies in the nineteenth century is the decline of traditional social organisation, with fixed social hierarchies and allegiances and the development of a sexual division of labour with new class formations and distinctive patriarchal relations between men and women.

Lerner says that patriarchy has dominated Western thought for over four thousand years. She defines it as:

A hierarchical, militaristic social organisation in which resources, property, status and privileges are allocated to persons in accordance with culturally defined gender roles (1997, p146-7).

She adds:

Its forms have changed vastly over time and vary with place, but the essence remains: some men control property and hold power over other men and over most women; men or male-dominated institutions control the sexuality and reproduction of females; most of the powerful institutions in society are dominated by men ... patriarchy is a system of dominance based on the "invention" that arbitrary differences among people can be used to construct categories by which the unequal distribution of resources and power by small elites over large and diverse populations can be justified, explained and made acceptable to those exploited. In short, "difference" can be used to create and maintain power (1997, p147).

whether this change was made because Brenda is now "only a housewife" and it would not be appropriate for a "mere housewife" to be trained as a bookkeeper.

Lerner's view of patriarchy is consistent with my characterisation of the power of male elites; they have maintained power over women by adopting the principle of divide and conquer. Male elites have maintained power in accounting by characterising women's traditional accounting work as different. They have constructed it as follows: not work (because it is done at home, without pay, without a job title) and not accounting (because the women doing this work are not called bookkeepers, do not belong to a professional accounting association, were not formally trained in accounting knowledge).

The mid-eighteenth to late nineteenth centuries were times of massive change in many parts of society. The nature of work had changed. Scottish moral philosopher Adam Smith, had planted the idea that output would increase with a division of labour, although he was not referring specifically to a gendered division. In *The Wealth of Nations* (first published in 1776), he gives the example of a pin-maker making one pin a day, and ten men each making an entire pin making possibly twenty pins a day, but ten men dividing their labour and doing one task each to make forty-eight thousand pins in a day.

Domestic service, which in earlier centuries had been highly paid relative to labouring and almost exclusively men's work, was now poorly paid and almost exclusively women's work (Lummis and Marsh 1990). Other jobs, such as knitting, weaving and brewing, which had formerly been women's work, were now male work (Davies 1975). This change was accompanied by a deskilling of those jobs as machinery replaced human labour with a commensurate lowering of wages (Baron 1994).

⁷⁷ This title comes from the lyrics of a song.

Men often resented the increased employment of women at their expense. Newer machinery meant that more work could be given to women, with the advantage to employers that they were able to pay lower wages. In the words of a silk weaver in the 1840s:

When I had served about three years of my apprenticeship, a serious riot occurred among the weavers during a strike. A loom, very much larger than the ordinary one, had been invented by Mr Josiah Beck, to be worked by steam power. He had already filled a large building with these looms and employed young women at weekly wages to manage them. This was entirely against the usages of the trade, as the weavers had always opposed female labour in the actual making of ribbons and only employed women as subsidiary helps. The proposed reductions in the price of labour and the introduction of steam power, incensed the weavers to such an extent that the town was soon in a state of ferment and uproar (quoted in Davies 1975, p 42-43).

Not only did the nature of work change, but also, the concept of time altered. A new, scientific notion of time emerged. We take time for granted so it is not easy for us to understand the importance of this development. We assume that time is experienced by all people in the same fashion, passing at the same speed everywhere. This is a notion dependent on Newtonian science.

Reliable, affordable Swiss watches became available in the 1860s (Landes 1983). Before then, there had been sundials and water clocks, mechanical clocks in public buildings and from the late fifteenth century, miniature clocks available to the upper classes. But it was not until the concept of time literally passed from the upper to the working classes, by the availability of the watch, that employers started to regulate workers based on the factory clock.

Not surprisingly, many of (the clocks and watches) were made by Protestant workers to whom historians may now credit not only the modern work ethic but also ways of measuring how long you have been at it (Appleby, Hunt and Jacob 1994, p54).

These changes were significant to the gendering of bookkeeping as a male occupation. If time could be measured and regulated, then workers could be paid according to the time they worked. It is no accident that the notion of piece rates developed at this time.

Bookkeepers in factories, who tended to be male, could be paid for the hours they spent at their work. Their job had value because value could be attached to their work in the form of a cash payment for time worked. Women who performed a similar function at home, or in a small family business, were not paid by the hour. Their job was not regulated by the clock. By not allocating a specific time to their work and by not rewarding them based on the time spent at work, for time *is* money, the scientific notion of time had added to women's invisibility.

Coketown ... was a triumph of fact...

It was a town of red brick, or of brick that would have been red if the smoke and ashes had allowed it; but as matters stood it was a town of unnatural red and black like the painted face of a savage.

It was a town of machinery and tall chimneys, out of which interminable serpents of smoke trailed themselves for ever and ever, and never got uncoiled.

It had a black canal in it, and a river that ran purple with ill-smelling dye, and vast piles of building full of windows where there was a rattling and a trembling all day long, and where the piston of the steam engine worked monotonously up and down, like the head of an elephant in a state of melancholy madness. It contained several large streets all very like one another, and many small streets still more like one another, inhabited by people equally like one another, who all went in and out at the same hours, with the same sound upon the same pavements, to do the same work, and to whom every day was the same as yesterday and tomorrow, and every year the counterpart of the last and the next.

These attributes of Coketown were in the main inseparable from the work by which it was sustained ...

Charles Dickens, *Hard Times*, 1854

The British population was rising dramatically. The population of England and Wales was approximately 6.5 million in 1750, over 9 million in 1801 and 16 million by 1841

(Hobsbawm 1968). It is understandable that a male dominated society would *prefer* to see men employed and women content with domestic duties but this does not automatically mean that the nineteenth century work-force was male dominated. Society was dominated by males in the sense that women and their property were, in general, legally controlled by a dominant male, the husband or the father. But women had always contributed to the family income, whether from the private or public sphere.

The definition of work changed in the nineteenth century. Women did not cease to work, in the feminist sense that work is described, which includes waged and non-waged labour, productive and reproductive. However, nineteenth century Britain did not characterise work by such feminist definitions. The cultural definition of work changed. It came to have meanings that were different for men and women. Increasingly, work meant productive waged labour only (Hume and Offen 1981) so the traditional work of women was excluded and women could be defined out of the work force; this made it a lot easier to disregard women themselves as well as women's working activities.

The notion of nineteenth century women staying at home has never been reality. For instance, in 1851, there were over one million female domestic servants in Britain (Hall 1992). Census data from 1841, 1861, 1881 and 1901 show the direction and pace of change in the work-force. This data is from selected areas of employment only and the figures are in thousands. There is no reliable data for women from 1841.

	Men	Men	Women	Men	Women	Men	Women
	1841	1861	1861	1881	1881	1901	1901
Commercial	94	130	2	352	11	597	76
Transport & Communications	196	579	11	870	15	1409	27
Clothing	358	413	596	379	667	423	792
Textiles	525	612	676	554	745	557	795
Agriculture	1434	1779	163	1517	116	1339	86
Domestic offices & personal services	255	195	1407	238	1756	341	2003
Total occupied in workforce	5093	7266	3254	8852	3887	11548	4751

Source: Mitchell and Deane 1962, p60

The data indicates that although relatively more women stayed out of the recognised work-force as the nineteenth century progressed, it is wrong to assume that there were few women in the work-force at all. The figures indicate that some areas had more female than male workers, although these tended to be low status, low paid areas where women did the sort of work for wages that had traditionally be associated with women's work (housework, sewing, cleaning, laundry work etc).

In the nineteenth century, women's work that was distant from the household, non-traditional in some way, or could be seen as a threat to the family, caused controversy and there was heated debate about work that fell into these categories (Hume and Offen 1981).

The more difficult issue which flows from this period is how the work-force became gendered as white and male when there is considerable evidence that women of the lower classes were always required to work for economic reasons, be it by selling home grown produce and craft at the local markets, hiring out as agricultural labourers and domestics servants, or working in sweat-shops and factories, and there were women from other levels of society who worked by choice or economic necessity (eg. governesses). The problem is summarised by Baron:

While some now claim that women's history can be said to 'have arrived', it is clear that in certain respects it remains ghettoized and marginalized in history. Labor history typically refers to the history of working men and their work, while women's labor history is cast as the particular, that which is different (1994, p147).

There were changes which contributed to the gendering of the work-force but these seem evenly balanced. Since the Mines Act (UK) of 1842 had forbidden women to work in the mines, there was often no work other than factory work available to retrenched female mine workers. But there were no more jobs for men in the mines either. When agricultural wages declined after 1815, male and female workers were disadvantaged. As domestic demand expanded, some trades such as cabinet-making, a male occupation, and the army of tuberculous seamstresses and shirtmakers, a female occupation, did not respond by organising furniture and clothing factories but declined into impoverished sweat-shop labourers (Hobsbawm 1968).

Arithmetic was the fundamental tool of the Industrial Revolution. Its makers saw it as a series of sums of addition and subtraction: the difference in cost between the buying in the cheapest market and selling in the dearest, between cost of production and sale price, between investment and return. For Jeremy Bentham and his followers, the most consistent champions of this type of rationality, even morals and politics came under these simple calculations. Happiness was the object of policy. Every man's pleasure could be expressed (at least in theory) as a quantity and so could his pain. Add the happiness of all men and deduct the unhappiness, and that government which secured the greatest happiness of the greatest number was the best. The accounting of humanity would produce its debit and credit balances, like that of business.

E.J. Hobsbawm, *Industry and Empire*, 1968

In making a working class labour force which was more clearly differentiated by gender than it had been at any other time in British history, men's masculinity has also been attacked. Debate of the time about "the woman question" is saturated with men's anxieties as they refer to their fears of being "unmanned", "unsexed" and "made impotent" by the changes (Baron 1994).

In the nineteenth century, craft-based manufacturing was declining rapidly. Craftsmen had passed their knowledge down through apprentices for generations. Now, their jobs were being subdivided and the various tasks performed by men or women with little or no training. Adam Smith, although a strong proponent of the division of labour, recognised the problem in *The Wealth of Nations*, writing:

The man whose life is spent in performing a few simple operations ... has no occasion to exert his understanding, or to exercise his invention in finding out expedients for difficulties which never occur. He naturally loses, therefore, the

habit of such exertion and generally becomes as stupid and ignorant as it is possible for a human creature to become (1937 edition, p734).

Smith acknowledged that the division of labour, while good for capitalist production, meant that workers lost skills and ingenuity and that meant they lost control. This ultimately led to workers becoming less powerful and had the back-lash of workers uniting to form unions to regain some lost power against their employers.

The division of labour did not work to the advantage of many women. It meant that less skill was required to perform many jobs, but it also meant that these jobs could attract less pay. This would seem to have made women ideal candidates for them. However, women had a fight on two fronts: men objected to women taking jobs from them in traditional areas of men's work (even though the nature of that work had now changed) and society constructed women as home bodies, even though the employment statistics did not support this and even though it was only true for certain classes of society.

Feminist debate has explained women's subordination in terms of men's domination. Alternative theories focus on whether women's subordination is essential to capitalist production, a consequence of men's attempts to keep women in the home so they benefit from women's domestic labour power, or a male attempt to control women's reproductive and sexual capacity (Baron 1994). These debates are rooted in the writings of Simone de Beauvoir, who thought that women were the "lack against which masculine identity differentiates itself"⁷⁸. The defining characteristics of the male worker become whatever characteristics women are thought to lack (Baron 1994).

The alternative theories do not recognise that not all men have power. Artificially homogenising all classes of men ignores the fact that certain classes of men suffered

from the changes as much as women. Displaced male workers may have had more in common with the women who had displaced them, but were equally powerless, than they have in common with the primarily male factory owners.

They climbed a flight of steps to the printing shop ... The room smelt of oil and flannel and humanity; the atmosphere was more languid, more like that of a family party, than in the pressers' shop: the old women looked stern and shrewish, the pretty young women pert and defiant, the younger girls meek. The few men seemed out of place. By what trick had they crept into the very centre of that mass of femininity?

Arnold Bennett, *Anna of the Five Towns*, 1902

There is little research on the effect of this period on masculinity although it is apparent that men, too, were effected by the changing nature of work. The machine age meant that a large part of the male labour force was deskilled. Baron (1994) shows that labour politics of the time was closely linked to the belief of the male worker that skill was related to certain versions of manhood. This placed craftsmen in a no-win position. They needed to distance themselves from notions of brute strength associated with manual workers, so they could adopt the trappings of bourgeois respectability. Yet strength was the characteristic which made men superior to frail woman, limited by her own female reproductive cycle. Strength was still valued by the working man, and in taking away the need for strength, machines threatened the essence of men's masculinity.

The problem with definitions of masculinity and femininity is they are not necessarily a bi-polar relationship or stable dichotomy. Both are socially constructed and politically contested. Many versions of masculinity or femininity may co-exist. To focus on

⁷⁸ Baron 1994, p154

masculine versus feminine may be limiting rather than advancing our understanding of male and female work. This poses a theoretical dilemma, leading Riley to exclaim:

Could it be argued that the only way of avoiding these constant historical loops which depart or return from the conviction of woman's natural dispositions, to pacifism for example, would be to make a grander gesture - to stand back and announce that there *aren't any* "women"? (1988, p21)⁷⁹

The changing nature of work and the replacement of strength with skill as a basis for masculinity may have been a factor in the apparent ease with which factory rather than home based account keeping became the male occupation of bookkeeping, leaving those women who continued their traditional account keeping work at home to undertake a task which had no separate name, and therefore, no separate status.

Miss Matty and I quietly decided that we should have a previous engagement at home: it was the evening on which Miss Matty usually made candle-lighters of all the notes and letters of the week; for on Mondays her accounts were always made straight - not a penny owing from the week before; so, by a natural arrangement, making candle-lighters fell upon a Tuesday evening, and gave us a legitimate excuse for declining Mrs Jamieson's invitation.

Elizabeth Gaskell, *Cranford*, 1851

With factories came the need for an expanded management accounting which could cope with the problems of partly completed goods and inventory. More sophisticated business requirements meant a greater skill base was needed to perform the financial

⁷⁹ Riley answers her question by modifying Foucault, who said that the purpose of studying history is not to discover the roots of our identity but to commit itself to its dissipation. She then comments that the last thing feminism wants is dissipated

record keeping function and “skill” had been captured by men as a manifestation of the masculinity of those above the labouring classes.

I am not going to weary you with the details of all the business we went through; and one reason for not telling about them is, that I did not understand what we were doing at the time, and cannot recollect it now. Miss Matty and I sat assenting to accounts, and schemes, and reports, and documents, of which I do not believe we either of us understood a word; for my father was clear-headed and decisive, and a capital man of business, and if we made the slightest inquiry, or expressed the slightest want of comprehension, he had a sharp way of saying: “Eh? Eh? It’s as clear as daylight. What’s your objection?”

Elizabeth Gaskell, *Cranford*, 1851

Colonialism: E is for Empire for which We Would Die⁸⁰

You have seen the world and all you saw was nothing,

All you have said and heard, that too is nothing:

Running from pole to pole, there was nothing,

And when you lurked at home, there was also nothing.

The Ruba’iyat of Omar Khayyam, Quatrain 102, c.1114

The third feature of the nineteenth century which Hall (1992) identified is the dominance of secular forms of political power and authority rather than religious forms. This was connected with changing notions of sovereignty, legitimacy and nationalism and led to

identities. Since women are constructed relative to other categories that also change, I am not sure whether it is possible to avoid dissipation.

⁸⁰ The heading is from a children’s alphabet rhyme popular during the First World War.

the development of the large and complex structures which are a feature of the modern nation-state.

Although much of the writing in this area has focused on the political nature of the modern nation-state, there were also economic motives for its development (Hall 1992). In his examination of this period, sociologist Wallerstein has stated that "capital has never allowed its aspirations to be determined by national boundaries"⁸¹. For Wallerstein, colonialism and capitalism are intrinsically linked.

Industrialisation went hand in hand with the search for new markets, the factors of production and additional sources of wealth abroad; colonialism and the building of Empire were the obvious development of progress nineteenth century style (Pakenham 1991). Yet colonialism was an often uneasy mix of religious fervour and commercial desire.

I beg to direct your attention to Africa; I know that in a few years I shall be cut off in that country, which is now open: Do not let it be shut again! I go back to Africa to try and make an open path for commerce and Christianity; do you carry out the work which I have begun. I leave it with you!

David Livingstone, Cambridge University address, 5 December 1857

The nature and importance of accounting expanded as colonialism brought a the need for more detailed reporting to owners who no longer managed their own business interests.

⁸¹ 1979, p19

Colonialism played its part in making bookkeeping a male domain. As the Empire expanded, bookkeepers were required for far-flung outposts. For instance, the English East India Company had been establishing factories⁸² since 1603. The conditions in these outposts were often dangerous ... definitely no place for a lady. For instance, the factors of the first factory, at Bantam, which is now part of Indonesia, were constantly in fear of arson. Their warehouse and adjacent living quarters were made of wood and they had to contend with Javanese arsonists rushing their gate or firing flaming arrows onto the roof-tops, and the Chinese tunnelling under their compound to ignite the buildings. This led one of the factors, Edmund Scot, to write:

Oh this worde fire! Had it been spoken in English, Malay, Javan or Chinese, although I had been sound asleep, yet I should have leapt out of my bedde, the which I had done sometimes when our men on watch had but whispered to one another of fire; insomuch that I was forced to warn them not to talke of fire in the night except they had great occasion (quoted in Keay 1993, p30).

Conditions were harsh and disease was rife. The Bantam factors were ravaged by cholera, malaria, dysentery and typhoid.

But as increased prosperity in England led to growing consumerism, and greater demand for overseas goods, England became not only "a nation of shop-keepers"⁸³ but also, a nation of ex-patriot merchant/bookkeepers, most of whom were men, some of whom were accompanied by wives. Colonies needed administration both bureaucratic

⁸² These were depots under the control of a factor, merchants whose role was to buy and sell as agents for the company and present full account to the company's management of all transactions.

⁸³ Napoleon I (1769-1821) disparagingly described the English this way: *L'Angleterre est une nation des boutiquiers*. The expression has since entered the English psyche as being complimentary, as shown by the John Buchan's series of novels about Dickson McCunn (*Huntingtower*, *Castle Gay* and *The House of the Four Winds*), a retired merchant whose is seen to symbolise all that is good and heroic about Britain by virtue of his shop-keeping status. Buchan is not at all subtle in making this linkage for his readers. The only flaw, which Buchan ignores, is that McCunn is not English but a Scot.

and military. The civil servants and the serving personnel who controlled the Empire, including its finances, were all male. These concentrations of single white men attracted single white women but these women were looking for a husband and an exotic lifestyle; they were not coming to the colonies as bookkeepers. India, with its large contingent of single male Army and Civil Service personnel attracted single women in droves, many of whom found a husband and stayed. These women were termed the “fishing fleet”. Those who failed to make a conquest and returned home unmarried were disparagingly known as “empty vessels” (MacMillan 1996).

If we just avoid any more female advice, we should be able to get out of here.

Hans Solo to Princess Leia, *Star Wars*, 1976

MacMillan (1996) studied British women in India during the Raj. The British first went to India as traders in the sixteenth century. The East India Company, which had been granted a monopoly on trade in lands east of the Cape of Good Hope, established some trading posts in India - one after kissing the toe of the local ruler - but it did not flourish until the eighteenth century, when it made alliances with some rulers and fought others to increase its power. The traders and soldiers of fortune who went to India from Britain married local girls⁸⁴, a tradition maintained throughout the Raj by many British planters in India but not condoned by the ruling British of the Indian Civil Service⁸⁵. From the 1850s, the (British) Government of India actively discouraged men from marrying native women. There was a tacit understanding that only the planters would take Indian

⁸⁴ Prior to the nineteenth century, the British in India did not consider India an inferior society, although they were sometimes repelled by Indian customs; in the nineteenth century that changed (MacMillan 1996). In the 1770s, William Hastings, who was the Governor-General in India and helped consolidate British power there, wrote that Indian learning had achieved:

a higher degree of perfection many ages even before the existence of the earliest writers of the European world (MacMillan 1996, p9)

mistresses and they would be discreetly pensioned off when a proper wife was taken. Needless to say, a proper wife should be British. It was a delicate matter; one bride fresh from Britain killed herself when she discovered her husband's past. Another left as soon as she discovered that her husband had fathered six children by a local woman. There is no available research on the extent to which native wives may have assisted the planters with their business⁸⁶; the only research is on the British wives of the Raj and it does not focus on their bookkeeping and business abilities.

By the nineteenth century, enough British women had ventured to India, living in ex-patriot communities, for it to be necessary to mix in Indian society⁸⁷. The expansion of the British economy, a product of its rapid industrialisation:

produced a large, self-confident middle class, sober, God-fearing, hardworking - and utterly convinced that Britain was the best country in the world. The British who came to India were largely from that class and they carried its prejudices along with them (MacMillan 1996, p10).

They also brought the skills – or lack of them – from Home⁸⁸ to India.

Since Britain was superior⁸⁹, India (and indeed the rest of the world) was inferior. As MacMillan (1996) explains, British women had an important part to play in this Imperial

⁸⁵ Despite its name, the Indian Civil Service was primarily staffed by ex-patriot British men.

⁸⁶ I cannot help wondering whether this reflects a lack of data or a WASP focus by researchers.

⁸⁷ This was still extremely limited at the social level (Macmillan 1996)

⁸⁸ Home is always Britain, however long the stint in India. In her autobiography, "The Sun in the Morning", writer M.M. Kaye, who was born in India, writes that once she realised that she was not Indian (but another caste and religion and colour), she looked upon Britain as Home, although she had never been there. She is sent to school in Britain to be "finished" after war had prevented her being sent to Britain for schooling at the usual (young) age, and describes her horror at finding a dirty, dull-looking, crowded place unlike the exciting, colourful India she has left, with its myriad of temples and bazaars.

Pageant. British women in India were under more pressure to conform than they would have been in Britain. There were some women who were able to break free, such as Annie Besant, who scandalised the British community in India by working for the Indian independence movement. The small numbers of such women emphasise the limited responses available to the majority.

The scores and hundreds of small and large British communities scattered all over Asia have always - perhaps because of contact with the unchanging east - been slower than the Mother Country - itself reputedly a stronghold of conservatism - to recognise the new manners and customs which have changed the face of life. These exiled Britons always insisted, for example, upon formal evening attire, when their social equals in Britain had either given it up, or had never adopted it. It pleased them to scatter sheaves of visiting cards wherever they went, long after the custom had perished from the earth at home and elsewhere. Women, far more than men, came under the baleful influence of this strange, backward looking way of life. The white woman in Asia has, in the tradition of the American frontier, always enjoyed the privilege of a high scarcity value ... By way of payment for their enhanced status and privileged position - and payment is always exacted - British women were expected to conform to certain arbitrary, and at times faintly ridiculous, conventions. As a condition of being treated like ethereal creatures from another planet, it was demanded of them that they maintain the illusion in and out of season ... In the rarefied air in which they lived, British women, unless very well-balanced and intelligent enough to find food for laughter in all this absurd mumbo-jumbo, tended to lose touch with reality. They were deceived into seeing themselves in the same light as that in which - they vainly hoped - they were seen by the "lesser breeds".

Robert Standish, *Elephant Walk*, 1948

⁸⁹ This comment is made, of course, from the British perspective of the time.

British women in India appeared to lead luxurious lives with regular entertainments, servants to perform all tasks and summers in the cool hills-stations of Srinagar, Poona, Mahableshwar, Oudh, Naina Tal or Ootacamund. But they were restricted by Victorian mores and a Victorian education. Women brought up in Britain, who came to India on marriage, had not learned how to account for a large household. It had ceased to be a skill taught to girls in Britain⁹⁰; they were brought up at a time when a woman's role was to be decorative and the accomplishments which mattered were the drawing room skills intended to increase one's marriage prospects. There were numerous books written especially for women of the Raj, teaching them how to run a household and live in a 'British' way in so foreign a country. Two popular late nineteenth century volumes written by women living in India were *Indian Outfits* and *The Complete Indian Housekeeper and Cook*. They focus on clothing, home remedies for illnesses, food storage and cooking and dealing with servants.

As MacMillan explains:

Girls, whether they were brought up in India or at Home, were given education intended to equip them with the accomplishments that would make them desirable on the marriage market. Ethel Savi, who grew up in Calcutta just after the Mutiny, recalled that 'a girl had to play the piano or be considered quite ineligible for matrimony and a social life'. In twentieth century, sports like golf and tennis supplanted the piano. Ethel Savi's own daughter, Dora, was much sought after because 'she rode well, entered for all the ladies' events, played a good game of tennis, and was a useful fourth at bridge'. Sewing was an asset, as was a suitable hobby, such as sketching (1996, p110).

Writer Rumer Godden, who was brought up in India, recalls that when her aunt suggested that she and her sister study algebra, geometry and Latin, their father

⁹⁰ I will return to this point in more detail in the next chapter.

objected; such things were unnecessary for girls. The education of girls brought up in India was more practical than that of their counterparts in Britain; household skills were taught and this included “keeping accounts”, which was simple cash budgeting (MacMillan 1996). Mothers taught their daughters how to run a household. The girls helped distribute stores and supervise the servants.

With gardening, keeping the accounts, supervising the household's daily routine, doling out the stores, many memsahibs found an outlet for their energies. One guide warned its readers: ‘Do make it a strict rule not to talk of servants and housekeeping when you go out in the afternoon. One so often sees groups of women at the club comparing notes about how much firewood costs, and what their cook's daily bills amount to, etc.’ (MacMillan 1996, p153)

Not all women had complete control of financial matters relating to the household. Veronica Bamfield, whose father was an Army officer, recalled that their bearer took charge of all money and if any was needed, he would dole it out to them (MacMillan 1996).

Throughout the Empire, girls learnt financial skills in a haphazard way, if at all. The author and feminist Doris Lessing, who spent her childhood in Southern Rhodesia, tells of her job as a junior secretary during the second world war. She had dropped out of school and worked in various jobs, later taking a course in shorthand and typing. She had neither experience nor training as a bookkeeper.

Mary was from Britain and regarded all colonial girls as lazy and incompetent compared with women trained as she had been ... I did ordinary undemanding letters, easy documents, and then took over the books, double entry. I was surprised it was so easy. But my main task was the debtors. They had a special cabinet for their cards, and in the store room stacked with files theirs

took most room. Here it was again, the world of real poverty, the toe-rag world. Most debtors were white, some debts were years old. Most had begun in the depression. The debtors came into the office all day. Some were men who drank and their wives had left them. They stood glaring at me with furious reddened eyes, or were ashamed and would not look at me. They did not have the money, they said, Mr Barbour or Mr Hemensley or whoever it was could say what they liked. Some men had been brought low by illness. The women had babies in their arms or children pulling them by the hand, just-coping women of real poverty. Often the names on the cards were Coetzee, or Van der Hout, or Van Huizen, or Pretorius or Van Heerden, and they were poor relations of the big Afrikaans families down south. When the Coloured women came with the children from the Coloured quarter, they might greet me, and then Mary was shocked ...I was amazed by the uselessness of it all. I rang Mr Barbour, I rang my old friend Mr Hemensley, I rang up men of property all over town and suggested it might be more sensible to cancel the debts, since no one was likely to get more than a few shillings back, but they were every one of them shocked. My proposals threatened to open the door to anarchy. To repay what one owes is a question of principle. I gave up. When principles are invoked, common sense flies out of the window (Lessing 1995 at p85).

The theme of women with no formal training in accounting managing finances at home and in the office, was - and still is - repeated around the former British Empire⁹¹. Despite the large responsibility which some of these women shouldered, their contribution has gone largely unheeded because they were not recognised as accountants fulfilling a professional role; they were wives not workers⁹².

⁹¹ In her investigation of women in Bangladesh and Pakistan, Deen (1998) writes of the struggle of women's groups to remain viable. These women do not have financial training yet find funding, manage it, and allocate it without government assistance. The oral histories which I will explore later provide examples of women who did financial work without formal qualifications in this field.

⁹² I write this with tongue in cheek; I do not feel the two are mutually exclusive.

In some respects, it did not matter what these women achieved because they were caught by an image of the ideal British woman⁹³. Only their achievements in maintaining the illusion would be recognised - their social skills in the ex-patriot community, their ability to put the Empire first, to show a stiff upper lip as they packed their children off to boarding school at Home, their prowess at remaining feminine at the Club while participating and being seen as a good sport.

Robert Standish expresses the problem in *Elephant Walk*, his novel of Ceylonese⁹⁴ tea planters between the world wars. This novel starts with an author's note explaining that it is not all fiction but is based on real characters who are now dead, so they cannot be hurt by the book's publication. Ruth has recently arrived from England as the bride of wealthy tea planter, George Carey. All the neighbouring planters have come to meet her. At a tennis match, she rejects their offer of a 15 point handicap in her favour, and proceeds to beat another planter, John Gilliland, soundly. Rather than being pleased with her prowess, the planters become hostile towards her. She does not understand what has happened:

They did not relish the spectacle. They were prepared to treat George Carey's wife with chivalry, as they understood the word, but in order to qualify for chivalry, they demanded that she be weak and helpless. Nice women, in their concept, were weak and helpless. A woman should excel in feminine things, as they, without being too analytical, saw things. Every man of them would have preferred, without really knowing why, to see Ruth engaged in delicate embroidery, darning socks, or some other task which satisfied their preconception of a woman's place in the scheme of things. By beating John Gilliland, Ruth had lifted herself out of one category, without seeming to fit at all

⁹³ In the next chapter, I examine this issue – the construction of the ideal women – in Britain and its effect of the exclusion of women from accounting. The construction of women in far-flung posts of the Empire was not the same as in Britain as different social forces were at work. Detailed examination of this is outside the scope of this thesis.

⁹⁴ Ceylon is now known as Sri Lanka.

easily into another. People who defy classification, whether men or women, cause too much perplexity.

Robert Standish's quote summarises the essence of the problem; people (whether men or women) who do not fit into the pre-conceived scheme of things and defy classification, cause perplexity. The pre-conceived colonial scheme for women included tea parties, servants and hunting parties. The scheme did not vary greatly from country to country. The reality was women such as Karen von Blixen⁹⁵ and Elspeth Huxley⁹⁶, who were active in running Kenyan coffee plantations, and British women in Indian outposts managing hostile local outbreaks and shortages of everything from food and clothing to the social life they were used to. The difficulty is when image and reality collide and women are expected to become the image, because it is softer, more feminine, nicer. When women start to believe this too, they adjust their lives or allow their lives to be adjusted to be more in line with the image⁹⁷. The image does not include accounting, even though logic tells us that many of these women must have managed the household finances because their husbands were often away – keeping the Khyber Pass open, visiting the outlying areas of the tea plantation, going to Pretoria for supplies etc.

This does not mean that there were not exceptions to the norm. Some women showed great financial skill. In her Jamaican journal of 1801 to 1805, Lady Nugent, a British ex-patriot, speaks highly of Lady Temple, the owner and manager of a sugar plantation and another ex-patriot. Lady Nugent comments that lady temple has enormous success in a man's world due to her skills as an entrepreneur and a slave manager. Another British plantation owner and manager, Mrs Simpson, is also praised by Lady Nugent. Mrs Simpson owns Money Musk plantation, which she manages shrewdly. She is a widow so that makes her an exception in an age when wife and mother were the norm. It is

⁹⁵ Author of "Out of Africa".

⁹⁶ Author of "The Flame Trees of Thika".

only by being outside the categories classified as normal that any difference is usually tolerated. Mrs Simpson makes a determined efforts to resist all suitors who she sees as being after her property. She tells Lady Nugent that she does not want to be reduced to wife and housekeeper.

In her analysis of emancipation in Barbados and Jamaica from 1823 to 1843, Baker (1995) examines the lives of plantation women. She concludes that they were important players in the capital markets. Butler does not suggest that these women had political power or played any part in colonial policy, but she does observe that they were not seen as unusual or unacceptable to any part of society. This raises the issue of the extent to which location influenced the role of women and whether the role and position of native women relative to their men influenced the role and position of white, ex-patriot women. Butler says that it was normal for white women in Barbados and Jamaica in the early nineteenth century as business agents examining the genitals of slaves on the auction block before making a purchase, or in solicitor's offices negotiating to buy, sell or mortgage rural or urban properties. She states that these images were commonplace for women from white households.

The experiences of colonial women in America echoed the experiences of colonial women elsewhere. There were not the strictures of Home, yet colonial society placed its own boundaries on women. In America, this was generally because society was trying to imitate Home.

Gordon and Buhle (1976) have examined sex and class in colonial and nineteenth century America. They have found that each move westward meant a return to a simple social organisation based on farming but that farming areas were rapidly absorbed into the market economy.

⁹⁷ Chapter 5 examines the image of ideal woman.

In 1619, the House of Burgesses of Virginia stated that it granted land to wives as well as husbands because it could not tell which was the most necessary to a new plantation (Gordon and Buhle 1976).

Women in colonial America were always viewed as part of a family. Although men outnumbered women, women were seen as important; in some south colonies, men who were sent alone to run plantations for English investors were found not to have the same incentive to return surplus profits as men with families. Women were imported to the colonies and sold to men for the price of their passage.

In colonial America, the work of men and women was valued equally as both contributed to the family's economy. Gordon and Buhle (1976) state that women's work was valued because of the immediate necessity of it and because of the independence of each family's work. Work was divided by sex; other factors such as the family's relative wealth, whether they had slaves, the number of children they had who could participate in the family's work etc were also relevant. Gordon and Buhle (1976) show that women were engaged in a variety of business and professional activities during the seventeenth century, including publishing and printing newspapers, managing tanneries, keeping taverns and engaging in virtually every type of business run in the colonies. This was not a "feature" of colonial America; it reflected British life where women worked alongside their husband and a widow took over the guild membership of a departed husband.

By the mid-eighteenth century, this was starting to change, at least in the urban middle classes, which modelled themselves after ladies in England. Gordon and Buhle (1976) describe the development of a distinct class linked femininity at this time; Men liked to describe their ideal women and women liked to believe they met the ideal.

Education reflected the changes in society. Education, which had been religiously based, was divided according to what was thought appropriate learning for the work and leisure of each sex and class.

Benjamin Rush, an early theorist on women's education, wrote in 1787 that women needed to know accounts to help their husbands guard the *husband's* property, to be able to raise children without the assistance of their husbands, and to be able to instruct sons in principles of liberty and government.

By the nineteenth century, America had developed into a market economy. Products that women had previously made were now bought and so, became valued not by their use-value but by their exchange-value. With this change, women's traditional work became devalued and women herself was devalued. Gordon and Buhle (1971) assert that the change went further; women's participation in the market economy was mediated through their husbands so that their class and status became a function of their husband's work.

Although the experiences of colonial women were not those of women at Home, and my focus is on the British experience, these experiences cannot be simply dismissed as reflecting another society in another location. Colonial women were influenced by what was happening at Home; they tried to emulate their sisters at Home in fashion and attitude. To a large extent, examining the colonial experiences of women is like looking at a concentrated version of what was happening at Home.

As colonialism changed notions of sovereignty, legitimacy and nationalism, it contributed to the development of the large and complex structures which are a feature of the

modern nation-state, and power structures between men and women changed. The nation-state gave political power to men and the rise of capitalism identified a new type of power – power associated solely with wealth. The most rapid increase in wealth was occurring in the middle classes (Bocock and Thompson 1992). This upset the old social order which had given power to aristocratic men and, to some extent, aristocratic women. In the colonies, the same changes in power elite structures can be seen that were occurring in Britain over a similar period. The category of power elites was widening from aristocratic males to include middle class males and women. Aristocratic women were losing any power they formerly had as they became a leisured class. Middle class women lost power in their reconstruction as ladies. The nation-state with its attendant politics and power structures was a man's world and women in the nation-state were subjugated to male power elites.

Accumulate or be Damned

The next axiom to consider is the direct link between secularisation and the nature of a man's job. You work as an agricultural labourer. You are surrounded by nature, you see daily bread growing under your hand, you are a man of open air, you live a simple uncomplicated life, you have a sturdy relative independence, you have work with a measure of interest and variety, you are well-known to all your neighbourhood and your conduct is subject to comment by neighbours, you fit into the background of revolving nature, sun and frost, spring and autumn, you commune with wet and with wilderness.

Then you move into the town because you hear that the streets are paved with gold. You become anonymous. You are in a crowd. You have no neighbours, no one comments. The customs of your family and your village fade. You are an individual. You earn more money, have the freedom of a money economy. Your mode of life is withdrawn from nature, you drink water from a tap instead of a spring, your milk is bottled on the doorstep instead of squeezed from the udder. You inhabit a little house in a row of little houses as alike as postage stamps. You have a job in a factory where you know neither the owners nor the employers, your new job is impersonal. It is monotonous. You tend the machine hour after hour, unreflecting, yourself a less reliable screw in the works. A curtain made out of city streets has fallen with a crash to divide you from the gods of home and hearth and the gods of field and forest, the things of eternity which are known in quietness. So the Industrial Revolution divided men from God. Men become melancholy if they are deprived of their higher ideals. But they have the compensation that while brooding on the iniquities of men makes men sad, brooding on the iniquity of machines is never disagreeable.

Owen Chadwick, *The Secularization of the*

European Mind in the Nineteenth Century, 1975⁹⁸

⁹⁸ This quote is not intended to romanticise these circumstances where survival could be harsh and unpredictable.

The fourth feature of the nineteenth century which Hall (1992) identified was the replacement of a religious culture by a secular and materialist culture. As Hall explains, the desire to achieve wealth in this world started to replace the desire for salvation in the next.

Durkheim showed how changes in the religious ideas led to changes in social values. It could also work in reverse; changes to social values could lead to changes in religious ideas. The nineteenth century was a time when church attendance fell and debates on evolution, nature versus nurture and the role of science, altered the role of religion for many (Chadwick 1975).

The paradox that Weber (1971) identified is that religion played a crucial role in the development of a secular culture because it instilled a strong Protestant work ethic. Work became valuable as the means of capital accumulation. Most women's work was not recognised as work because it had been made invisible by being in the home and without recompense; it did not allow for capital accumulation. The new secular, materialist culture did recognise some women's work outside the home; repetitive, unskilled work was performed by women (and children). Women and children were seen by employers as more docile than men, less likely to join trade unions and they could be paid less than men (Bradley 1992). Bradley (1992) explains that the Mines Act of 1842 and the succession of Factory Acts promulgated in the nineteenth century may have protected women from the worst excesses of exploitation but they also served to reinforce that women in the work-place were different to men, and that it is no accident that this legislation, which was put forward by middle class reformers, was supported by working class men. These changes pushed women out of the work-place and many working class women looked for a job from home, such as sewing or washing⁹⁹.

⁹⁹ State education not generally available until the latter part of the nineteenth century so women had the added problem of finding a job while looking after children. Child care was not readily available (Bradley 1992).

Women were not in a position to point out that the from Biblical times, there had been many examples of independent, feisty women for men had already turned Biblical writings against women as part of the way of controlling them; for did not the Bible make man the head of the household (Armstrong 1986)? By the nineteenth century, there was the added problem of class barriers. These had become more defined and rigid and it is necessary to distinguish women of different classes when looking at the effects of the move towards a secular, material culture. As Bradley states:

Working-class women shared in the deprivation and struggles of their menfolk. Women from the higher social groupings were obviously better-off materially, but in some ways their economic position relative to men deteriorated more sharply. The breakup of the family unit¹⁰⁰ was a slow and uneven process but its effects hit women from the higher classes more quickly. Such women lost their involvement in productive work and became quite dependent on fathers and husbands. Wives of the gentry and the entrepreneurs increasingly led a life of privileged idleness, which has been described as the 'gilded cage'. Only women in poorer families of, say, tradesmen or professionals, who did not succeed in finding a husband would be expected to earn, and these faced an unhappy future because of the very limited range of jobs considered respectable enough for 'genteel' women (1992, p201).

¹⁰⁰ Bradley (1992) is referring to the break-up of the feudal estates, not to divorce and separation.

Stitching the Seams

If women be the *weaker* creature, why is she employed in laborious avocations? Why compelled to endure the fatigue of household drudgery: to scrub, to scower, to labour, both late and early, while the powdered lacquey only waits at the chair, or behind the carriage of his employer? Why are women, in many parts of the kingdom, permitted to follow the plough; to perform the laborious business of the dairy; to work in our manufactories; to wash, to brew, and to bake, while men are employed in measuring lace and ribands; folding gauzes; composing artificial bouquets; fancying feathers, and mixing cosmetics for the preservation of beauty? I have seen, and every inhabitant of the metropolis may, during the summer season, behold strong Welsh girls carrying on their heads strawberries, and other fruits from the vicinity of London to Covent-Garden market, in heavy loads which they repeat three, four, and five times, daily, for a very small pittance; while the *male* domesticks of our nobility are revelling in luxury, to which even their lords are strangers. Are women thus compelled to labour, because they are of the WEAKER SEX?

‘Anne Frances Randall’ (Mary Robinson), *A Letter
to the Women of England, on the Injustice of Mental*

Subordination, 1799

The paradox of the nineteenth century is that society was reluctant to see women as workers even though it was above all else a century of work. The labour of women greatly benefited society whether that labour was in the home or outside it.

In the nineteenth century, women were applauded for their good household management. Authors of texts on household management, such as the redoubtable Mrs Beeton, failed to acknowledge the number of women who were combining full-time paid employment outside the home with full-time unpaid employment inside the home as

well. By their narrow and unrealistic focus on women's unpaid domestic work, they perpetrated an ideology of domesticity that made the home the only appropriate sphere for women and domestic activities the only appropriate tasks for women.

As with the commander of an army, or the leader of an enterprise, so is it with the mistress of a house. Her spirit will be seen throughout the whole establishment; and just in proportion as she performs her duties intelligently and thoroughly, so will her domestics follow in her path. Of all those acquirements, which more particularly belong to the feminine character, there are none which take a higher rank, in our estimation, than such as enter into a knowledge of household duties, for on these are perpetually dependent the happiness, comfort, well-being of a family.

Isabella Beeton, *Mrs Beeton's Book of Household Management*,

1880 (originally published in 1861)

As I stated in the previous chapter, women's work was used in pre-industrial times as a way of differentiating women so that male elites could maintain power over them. But in the nineteenth century, patterns of women's work and cultural interpretations of work itself¹⁰¹, were changing. They did not change to women's advantage; differences between men's and women's work were emphasized rather than eliminated.

With better transport systems, more men could work away from home on a daily basis. Physical distance could separate the home and factory or home and office. Most women's work continued to be centred around the home and much of it was unpaid. Home and workplace tasks overlapped for women. Household tasks remained diverse

¹⁰¹ This included notions of what comprised work for each gender. So for men, skilled work came to replace work requiring strength as a sign of masculinity and therefore, as appropriate work for men. This pushed women's work further to the margin, leaving unskilled work for women.

and without a specific occupational title so it became harder to classify women's work or evaluate it.

Women who worked out of the home usually had jobs which were an extension of their traditional roles, such as teachers or carer of children. Women who worked in low status, low skilled jobs were left out of nineteenth century notions about work; the number of women in such jobs was large enough for this to be more than an oversight. These women did not fit middle class notions about women and their role which were promulgated in housekeeping manuals, women's magazines and by men. These women had no power in society so they could be ignored.

In the nineteenth century, the work that was valued was the work for which payment could be made, based on the time spent at that work and the skill level of the worker. This became the concept of productive labour. As women's traditional home-based work did not fit this construction of work, it became the Other, and by default, it was not seen as productive. Since women continued to do their accounting work at home in their traditional way, it too became invisible as unproductive work.

Hume and Offen (1981) explain that in the nineteenth century, the traditional geography that located women in the domestic sphere started to change. Although the labelling of women's work remained the same as in pre-industrial times, its content altered dramatically with the advent of gas and plumbing, and aids to housework. More importantly, the location of women's work expanded beyond the household. Some traditional women's work (caring for the sick, teaching children) moved outside the domestic sphere as the number of schools, hospitals and other state based institutions were established. These institutions provided new areas of employment for women. Since they had grown out of areas of traditional women's work, they were not viewed as jeopardising a single woman's future as a wife and mother and were not controversial.

It is no accident that primary school teaching and nursing have traditionally attracted more women than men and have remained relatively low status jobs.

Nineteenth century working activities of women that did not grow out of women's domestic work was a source of controversy and debate. Nineteenth century thinking could not pigeon-hole women who became doctors or social reformers, for example. Women who entered these areas were invading a male work-space. They were challenging the division of labour and in doing so, the roots of male domination and the division that allowed men to remain the elites.

As wealth moved into the hands of men in the business classes, these men joined the ranks of the power elites. The age of commerce and the market mechanism led to shifts in male power. Aristocratic men of the land did not lose their power; the skew of Parliamentary seats for those from the land and the hereditary seats in the House of Lords ensured that. Rather, the categories of male elites expanded.

Women were the losers. The nineteenth century emphasized on the value of work, entrenched through the notion of the Protestant work ethic, lauded by poets such as Walt Whitman who wrote of the religion of work, and even by hymn writers who wrote of the new Jerusalem among the dark satanic mills. The work they were valuing was paid men's work, not the paid work of women which was an extension of their domestic sphere and could therefore be dismissed as inconsequential, and certainly not the unpaid work of women in the home, which was viewed as unproductive by virtue of the fact that it was defined as not being productive work.

The accounting work of women was largely home based; it was a continuation of their pre-industrial accounting work. It was not valued because it was not visible in a society

where male elites dictated the terms. The few women who were paid as bookkeepers and worked in the (male) public sphere could be dismissed as exceptions.

In the previous chapter, I stated that the way that power is maintained is to create a difference and then to classify that difference as inferior. In the nineteenth century, male elites classified women's work, including their accounting work, as inferior by categorising it as unproductive home-based work. As Lerner explains:

It is not "difference" that is the problem. It is dominance justified by appeals to constructed differences that is the problem (1996, p198).

I don't want to be your equal any more. I want to be a woman ... a dandy little bundle for a man to cuddle.

Millie Dilmount (played by Julie Andrews) in *Thoroughly Modern Millie*

The difficulty with the nineteenth century characterization of work was that excluding women from the paid work-force completely would have deprived the industrialising process of badly needed workers but if all women had worked, it would have threatened the integrity of home and family, which was the foundation of nineteenth century social order. To overcome this conflict, some women had to be encouraged to work but others had to be socialised into staying at home. This was achieved through use of class as a means of identifying differences among women, with women from the upper and middle classes being socialised to stay at home and women of the lower classes being encouraged into the labour force, if economic need can be termed so cosily.

This does not mean that there are no features of work common to all classes of women. As Bennett (1994) has observed, women have always undertaken the lowest paid, lowest status jobs. The increased need for workers which the move to a market economy occasioned, did not alter this. Women's wages were always substantially lower than men's wages. The nineteenth century constructed a woman's place as the home and in doing so, gave employers an opportunity to view women's earnings as merely supplemental. Men were able to argue that the presence of women in the work-force was keeping their wages down; this argument met with great public sympathy (from men and non-working middle class women) in the United States of America in 1836 when it was used by the National Trades Union Committee.

As the middle class doctrine that a woman's true place was the home filtered down through the class system, employers were able to use the supposedly temporary nature of women's work as an excuse not to train or promote them.

The tension between the reality of women's work and the artificial construction of it is important because it explains how nineteenth century society could completely ignore the traditional accounting work of women and how work that they had been doing for centuries could become completely invisible in a relatively short period of time.

Kessler-Harris expresses it this way:

Changes in women's participation in the work-force must be understood partly as a function of the ideology of the family, and therefore of the roles that women, like men, are convinced they must play. The ideology emerges both from the objective needs of families and from a complex of societal goals which

derive from a changing political economy. Women are used in the work-force in ways which encompass the ideological justifications of a whole society and its immediate labour force needs. These together provide part of the complex reality that translates back into class divisions among working and non-working women, and into specific policies as they affect women workers (1976, p340-1).

Conclusion

The nineteenth century was a time of rapid social change. Colonisation and industrialisation fed upon each other, with new colonies acting as sources of raw materials and labour, and markets for finished goods. Industrialisation made the production of these goods faster and cheaper. Society responded to the brave new world by taking on new ideas and this led to a more secularised, materialistic and individualistic culture than pre-industrial society had been.

For women, one of the most notable areas of change was in the value placed on their work. In the pre-industrial economy, women had always contributed equally to the household, which was the main unit of production in the economy. Now, women were constructed as less than equal. Women workers did not contribute the same wages as men workers, although society's preference was that women were not viewed as workers but as creatures of the hearth. Male elites maintained power of women by using the heightened class divisions of the nineteenth century as the basis for constructing an ideology of domesticity and the family as woman's lot. Work was then culturally re-defined so that women's work at home was not seen as work because it was no longer viewed as productive since it did not contribute cash to an economy which had turned the home into a unit of consumption.

The problem with the idealisation of women's lot was that it never captured the reality and the diversity of women's experiences. It was a defensive ideology; it was a reaction to the shifting role of women in a shifting society and reflecting the tensions of change in a patriarchal society.

Nineteenth century changes to women's work were the mechanism a patriarchal society used to re-allocate resources to disadvantage women. For nineteenth century men, class was based on their relationship to the means of production; those who owned the means of production dominated those who did not. Men could aspire to own the means of production; women could not. For women, class was more complex. It was based on the means of production as mediated through men, who denied women access through working conditions that were less than those offered to men, through offering women only the lowest status and lowest paid jobs, or by keeping women at home through an ideology that advantaged men but took from women recognition for and devalued even the little they had managed to keep in time of change – their traditional work, such as their traditional home based accounting work.

Jean's Story

I didn't ever do accounting. I did have to manage household finances and I did it all in my head. We had limited means so I had to be careful with money and that was how I came to do it that way – in my head.

I would periodically organise Bridge Congresses. I had a special cheque book for it and Neville (my husband and an accountant) would tell me to write everything in the cheque book and not to do anything without recording it in the cheque book. I used to write everything on the backs of old envelopes. Neville called it my back of the Envelope Bookkeeping System. He still does. I could give you a ball park figure of whether we would make a loss or not. We didn't set out to make a profit. I always knew from my envelope how the finances were.

I can still assess mentally whether something will go outside the budget or be in budget. It's called Depression Mentality. I won't borrow, won't owe money and I'll save until I can afford something. As a child, I saw the piano repossessed and other things and you remember that. I still check the shopping docket every time.

Today I spent four dollars something. I bought four little green baby squash. I checked the docket because I always do. They had charged me for golden squash. The green squash were \$8.99 a kilo and the golden squash were \$12.99 a kilo. I went back and complained and they gave them to me for free because of their pricing policy.

A lot of budgeting is done by women and women who had to manage money in a domestic role kept their finger on the pulse. I still work within a set amount of money and I never charge food. It's always cash. I never use American Express or Mastercard – I wouldn't know what I was spending. I go to the shops regularly. I walk there and buy what is available or sometimes what is on special. We eat what is in season and a good buy. It's because I remember when we had to live within limited means and if we

didn't, there wasn't any more. The budgeting skills of women are disappearing because of all the plastic cards. It's easy to over-spend without knowing it.

My mother used cash orders – a sort of reverse lay-by. The cash order company gave you vouchers and you would go into David Jones or Farmers and hand over the vouchers to pay for the school shoes at the beginning of the school year. My mother would get a five pound cash order. The cash order company charged interest on it. You couldn't get credit from the banks then. The cash order company was like an early finance company, I suppose.

There was lay-by but I didn't use it. My mother did but I was too undisciplined and would forget to make the payments and then you lost the deposit. (My friend) Gwyn still uses lay-by. She is so used to paying this way that she pays her rates by instalments, even though she has the money to pay it all at once and if you do, you get a discount. When I ask her why she doesn't make one payment, she says "I can't work it out that way."

My mother used to sew and knit beautifully and crochet and everything. She used to knit for David Jones. She made beautiful baby's shawls. She was paid by the ball of wool. She received double the retail price of the ball. It was a lot of knitting – one ply wool and those small needles. I remember she put a cloth over her lap and put talcum powder on her hands so she wouldn't get the knitting dirty because they wouldn't take it if it was at all soiled. That was about the only kind of business a married woman could do and it was from the home. They talk about sweat shop labour now but I think that was.

Chapter 5

Pink and White Petticoats

Of all woman's enemies, I tell you that the worst are those who insist that woman is an angel. To say that woman is an angel is to impose on her, in a sentimental and admiring fashion, all duties, and to reserve for oneself all rights; it is to imply that her specialty is self-effacement, resignation, and sacrifice; it is to suggest to her that woman's greatest glory, her greatest happiness, is to immolate herself for those she loves; it is to let her understand that she will be *generously* furnished with every opportunity for exercising her attitudes. It is to say that she will respond to absolutism by submission, to brutality by meekness, to indifference by tenderness, to inconstancy by fidelity, to egotism by devotion.

In the face of this long enumeration, I decline the honour of being an angel. No one has the right to force me to be both dupe and victim. Self sacrifice is not a habit, a custom; it is an *extra*! It is not on the program of one's duties. No power has the right to impose it on me. Of all acts, sacrifice is the freest, and it is precisely because it is free that it is so admirable.

Maria Deraismes, *La Femme et le Droit*, from a public address given in the 1860s

Introduction

The historical position of British women vis-à-vis British men is full of contradictions. One might expect that men¹⁰² of the ruling elite upper class would have been the most openly patriarchal towards women, and have demonstrated the most contempt for women and put the strictest constraints on the freedom of the women in their lives but this was not the case.

There were customs and institutions of upper class life that were unfavourable to women but women of the upper classes also had privileges and opportunities not available to women of other classes. Ruling families often viewed their power in kinship terms so that it was *family* power they sought to maintain. This made women more important in their role as family members. There were women who held parts of the family power in their own right and they could influence aristocratic politics. A woman who was betrothed as part of a political alliance or to make land tenure linkages, could make or break an alliance through her demeanour and personality. Henry VIII's reaction to Anne of Cleves, who bore little resemblance to the flattering miniature that he had seen of her before the betrothal, is an example of this. On the other hand, there are numerous examples of women being locked in their rooms, beaten and starved to force them to agree to marriages against their will (Fraser 1995) so for these women, the maintenance of their power depended on their subordination to their men. Power relationships are rarely clearly delineated.

Aristocratic women assisted men in the acquisition and maintenance of male power and some women wielded a certain degree of power themselves. Since husbands went to war, went to court, died from wounds or natural causes, sometimes without leaving a male heir, women had to be prepared to substitute for absent husbands. So men

¹⁰² I am referring to British men and women unless otherwise stated. I have not written "British" each time to avoid clumsiness.

needed women who were similar to them temperamentally and intellectually. It was no accident that pre-industrial aristocratic women had access to education long before women of other classes. Men of the ruling classes had ample opportunity to use and abuse their power over those of the lower classes so they may not have felt as threatened by stronger women of their own class.

Poor Mary Ann! She gave the guy an inch and now he thinks he's a ruler.

Mae West (1893-1980), American actress

It was not the same with other levels of society. In the middle classes, nothing was more abhorrent to a man than that a middle class woman could or would substitute for a male. The psyche of middle class men was heavily influenced by competition and the need for economic security. Some writers have said that it was influenced by a perpetual awareness that real security was not possible (Johansson 1976) but I am reluctant to go so far. Johansson (1976) also states that middle class men had a preference for using family resources with maximum effectiveness and this led to a distinctive perspective on the role and nature of woman.

Whether Johansson is correct or whether the difference between men and women was exaggerated by men having access to training, education and skills which women did not have, and the maintenance of difference was an important part of men guarding their skill base, this was the area in pre-industrial society where differences between men and women were most noticeable.

To men of the middle classes, their work was intrinsically linked to their masculine identity. Similarities in temperament and occupation between men and women

threatened the essence of their malehood, threatening middle class men economically, psychologically and socially.

Middle class wives and daughters were expected to behave according to the model of feminine behaviour preferred by middle class men; they were to be docile, dependent and obedient. Daughters were to be co-operative and wives were to be soothing. Wives who kept business accounts in the back-room did not threaten this image because they were not the “public face” of a business. Wives whose husbands allowed them to work alongside them in a business did so knowing that they, not their wives, were in charge.

Some women rebelled against the strictures of middle class society. Nagging and sloth were two mechanisms women could use; from the sixteenth century, women were increasingly described as unladylike if they did not meet the feminine model and women who demanded the same educational access and training as men were called unnatural and masculine (Johansson 1976). Arguments about what is appropriate for women to learn continue today. At least now, men are no longer claiming that women who want to be doctors could not manage the training because their blood would drain from their brains leaving them weaker and they would go sterile with the shock of seeing an operation¹⁰³. These arguments were still being used less than a century ago.

Lower class men could not afford to cultivate ideas about psychological or physical delicacy of their women; they were economically dependent on the contribution of women for the family's survival. However, the physical strength which women

¹⁰³ Of course, some of the arguments used by men today to exclude women are no less ridiculous. A few years ago, a merger between the university where I teach and a neighbouring university was mooted by the government. The neighbouring university had an all male accounting staff at the time. One of the (many) reasons they put forward for rejecting a merger with my university (which had a gender balance on its

contributed to the working classes did not manifest itself into social equality. There were many examples of symbolic male superiority in working class life: men had the best chair in the house, men had the best food (including more meat), women had to cook the food and serve it to the men first, men had more leisure time. While economic hardship may have made working class women more equal¹⁰⁴ to working class men than women of higher ranks were to their husbands, masculinity gave some real advantages to men. Johansson colourfully describes the alternative for women who rebelled against their role in life:

And woe to the lower-class woman who rebels! Her impertinence is met with a sock in the jaw, and a kick in the ribs; not, as in the more genteel classes, with an essay full of biblical quotations, or a book on true, ladylike womanhood (1976, p416).

This model of pre-industrial society and power differentials between men and women set the stage for the changes to the notion of Woman¹⁰⁵ that occurred in the nineteenth century. Notions of what women are like, how they should behave, what their role should be and whether they are equal or subordinate to men, have been artificially constructed by social and environmental factors (Anderson and Zinsser 1988 , Lerner 1993).

During the nineteenth century, the notion of what Woman was like underwent a dramatic change. In the nineteenth century, a whole new set of ideas about Woman developed, central to which was the proposition that a woman's place is in the home. The notion of Woman was an important issue in the nineteenth century – so important that it had a

accounting staff) was that the proposal had us moving to their university, and they had no female toilets for staff in their building.

¹⁰⁴ These words are used loosely to show a nearness rather than exactitude. I realise that one could argue that you are equal or you are not; more equal is not possible.

¹⁰⁵ The capitalisation is to distinguish the idealised notion of what women were (or should be) like from the reality of women's lives.

name: the Woman question. It is now termed the ideology of domesticity (Bradley 1992). This construction of Woman conditioned the type of education women received and the work they were allowed to do.

There are two problems with the notion that Woman can be categorised and idealised. Women have been divided by outlook and life-styles. Nineteenth century society was class conscious and women were divided according to the level of society in which they were placed. It does not make sense to treat women as an amorphous group labelled Woman because the reality of women's lives at different levels of society was different. Moreover, in their daily lives, women do not relate to others as women but in their roles as wives, mothers, sisters, mistresses, nuns etc. Rarely does a woman relate to others only as a woman. Each of these other roles has its own social history and these may override woman as Woman. Men have recognised this in law-making when they enact laws about the conduct of particular groups of women. Secondly, by idealising Woman, woman can never reach the ideal and will always fall short, partly because of the realities of daily existence and partly because she is not simply Woman but is also a wife, mother, sister etc.

In the previous chapter, I considered the gendering of the work-force in the nineteenth century. One of the complexities in examining the nineteenth century is that class and gender issues overlap. All women were affected by the ideology of domesticity although the effects on different classes were not the same and were not equally felt. To some extent, it was women of the middle class whose position changed most in the nineteenth century¹⁰⁶, although not all women in the middle classes saw the changes as

¹⁰⁶ I am not saying that women of the privileged classes or the working classes were not equally disadvantaged. It is just that the effects on them do not initially appear as great. Women of the privileged classes had always led home centred lives so although the way they led their lives changed in the nineteenth century, the location did not. The changes were slower to effect women of the working classes; poverty and the need to work in order to eat is a compelling reason not to succumb to middle class mores which kept the wife pure and untainted in the home.

deleterious. The division between the private and public spheres which came about with industrialisation and the improvement in transportation¹⁰⁷ physically prevented middle class woman migrating from the private and into the public sphere; a wife and daughters who could remain at home became a sign of an affluent family. The notion of the ideal Woman, angel of hearth, kept women at home socially and psychologically.

A woman who remained at home did not receive money for her work so it could be easily devalued. Male dominance strengthened in the nineteenth century as women's access to the world outside the home diminished and sexual stereotyping became more pervasive (Bradley 1992). A woman who was at home was now subject to male dominance in the private sphere: men had long dominated the public sphere. In pre-industrial England, it was accepted that women contribute to the household income (Bradley 1992) but during the nineteenth century, the myth that woman belonged in the home became reality for many. It was a short step for a man to tell a woman how she could and could not behave, what role she could or could not have and, to ensure that control was not lost in the future, what she could and could not learn.

Women also received advice from a new source, the women's magazine. This nineteenth century product shaped the image of woman as deftly as their fashionable corsets did. Although pitched at middle class femininity, the women's magazine crossed class and age barriers as it aided female readers in the task of being a woman.

This nineteenth century notion of what a woman was or was not like, what she could do or could not do, and even what she could think or not think and learn or not learn, had an effect on women's contribution to accounting because accounting was no longer viewed as gender neutral work; it was men's work.

¹⁰⁷ For the first time, it was possible to live in one place and travel to the place of work on a daily basis.

Angels of the hearth required home-making skills. Even though there were women who continued to keep household or personal accounts, even though there were women who kept business accounts, working in a family business or as bookkeepers in the paid employ of others, once women had been located in the home by their construction as angels of the hearth, perception overtook reality. Accounting was viewed as something that was located in the public sphere. After all, bookkeeping was a separately recognised occupation for which someone could be paid. Women were not viewed as being part of the public sphere, so the argument ran, so bookkeeping had to be a male occupation. It was not just the notion of Woman that had changed; it was also the definition of accounting work. Accounting was something done in a work-place separate from the home, by a qualified (male) person who went out to work and was paid for his time, effort and skill.

If angels of the hearth were no longer viewed as doing accounting, then they surely did not need to learn accounting. Women were created for finer things – childbirth, child-rearing and making their husband happy. Angels of the hearth were too pure to work as bookkeepers; for was not cleanliness next to Godliness and women who went out to the dark, dank, smoke-belching business world could not remain pure. Physical purity and mental purity had become inextricably linked (Douglas 1996).

As with all ideologies, there was often a significant gap between the theory and reality. Nineteenth century books on household management, such as Mrs Beeton's tome, continued to provide household accounting advice, even though it did focus on general cash management rather than the specifics of double entry bookkeeping.

A housekeeping account-book should invariably be kept, and kept punctually and precisely. The plan for keeping household accounts, which we should recommend, would be to enter, that is, write down in a daily diary every amount paid on each particular day, be it ever so small; then, at the end of a week, or month, let these various payments be ranged under their specific heads of Butcher, Baker, &c.; and thus will be seen the proportions paid to each tradesman, and any week's or month's expenses may be contrasted with another. The housekeeping accounts should be balanced not less than once a month – once a week is better; and it should be seen that the money in hand tallies with the account. Judge Haliburton never wrote truer words than when he said – “No man is rich whose expenditure exceeds his means, and no-one is poor whose incomings exceeds his outgoings.” Once a month it is advisable that the mistress overlook her store of glass and china, marking any breakages on the inventory of these articles.

When in a large establishment, a housekeeper is kept, it will be advisable to examine her accounts regularly. Then, any increase of expenditure which may be apparent can easily be explained, and the housekeeper will have the satisfaction of knowing whether her efforts to manage her department well and economically have been successful.

Isabella Beeton, *Mrs Beeton's Book of Household Management*, 1880

Hume and Offen (1981) note the conflict which household management books caused for women. These books were intended as guides for women in their household management but they set rigorous standards which women were unable to meet. By setting a standard, they were effectively professionalising household management, yet it could never be really professionalised because it was never acknowledged as a profession. The exacting and sometimes officious Mrs Beeton was twenty-four years old when she wrote her book so one must wonder whether the lack of compromise in

the standards she sets for good household management reflect her youth and inexperience. Her book was a runaway best-seller among middle class woman. Its sales were only outstripped by those of the King James Bible¹⁰⁸.

The ideology of domesticity and the notion of the ideal Woman altered woman's status. This has been an area of debate. Johansson (1976) states that the status of women was commonly taken as an indicator of progress in the nineteenth century. The problem is to decipher what it indicated. No distinction was made between classes of women; middle class women appear to be the general reference point. I believe that it is not possible to be objective about status; it always requires a value judgement. This is seen by the divergent assessments of the status of nineteenth century women by socialists like Marx and Fourier, and conservatives like Spencer.

Both socialists and conservatives accepted that the condition of women was an important reference point. Socialists thought women's status was low due to the negativities of capitalism but conservatives thought it was high due to the advanced material progress of the time. Conservatives pointed to the number of women who did not have to work as evidence of women's improved status. Socialists argued that work gave dignity and independence. Conservatives mentioned the number of luxuries that many women had and pitied those women who had to do hard work. Socialists contended that idleness was more oppressive than work because even the lowest worker had a certain importance and power that her idle sister could never have. Conservatives re-cast idleness as gentility. It was an unwinnable debate.

¹⁰⁸ On a personal note, my mother used her "Mrs Beeton's" regularly and still does. She recommended it to me as the authority on all household management. I have great difficulty giving credibility to an author who starts a recipe for a dubious delight called Jugged Hare with the instructions: "First, catch a hare".

Women who worked hard may not have had any power overall if the totality of their lives is examined; well-off and idle women may have felt much better off knowing they did not have to work for their survival. Both socialists and conservatives make the debate seem too easy.

Despite the difficulties of dealing with the woman question, by the nineteenth century, a new definition of the Lady and her role had been accepted and became the paragon to which all woman were to aspire. Middle class urban woman gained hegemony over female cultural patterns in a way that had never happened before; the wives and daughters of rising capitalists and entrepreneurs were able to shape the cultural equivalent of the economic power that their men wielded in what was fast becoming a market economy.

The Angel of the Hearth

Who cuts her hair off quite short

And puts on clothes she didn't ought,

And apes a man in word and thought?

New Woman.

Who rides a cycle round the town,

In costume making all men frown

And otherwise acts like a clown?

New Woman.

Who's sweetest of the sweet, I say,

Because she throws not sex away,

Is always lady-like, yet gay?

True Woman.

Entry to a competition to define the New Woman,

Home Chat, 21 September, 1885, p29

From a feminist perspective, the most important change in society during the nineteenth century has not even been mentioned by Hall (1992) in his fourfold summary of changes, which was the basis for the previous chapter. This change was the construction of women as angels of the hearth. It is the most important because it

affected approximately half of the population. Like the other changes, its consequences are still felt today.

"I'm afraid I was a great disappointment," Tilly admitted regretfully afterwards. "The only other white woman for twenty miles around and absolutely ignorant about the latest fashion in sleeves."

Elsbeth Huxley, *The Flame Trees of Thika*, 1962

The nineteenth century brought women idleness expressed as gentility as a replacement of their former role in the household. Women's magazines emphasised the superficial glamour of this new role; religious pamphlets applauded it (Gordon and Buhle 1976). Woman became a living work of art. Industrial ethics construed work as masculine so work of any kind was deemed unsuitable for a Lady. Perhaps this was the image Freud had in mind when he wrote that all art is sublimated sexuality for part of being a Lady was sexual repressiveness.

The sexual repressiveness was one aspect of the nineteenth century repression of all social values that were associated with leisure and enjoyment; all was subjugated to the work ethic. Work entailed self-sacrifice. Work was masculine. Such attitudes could only lead to a polarisation of the sexes.

The view of women which made them angels of the hearth did not exist prior to the nineteenth century. As Bradley explains:

In pre-industrial society it was seen as desirable and normal for women to be earners and contributors to the household income. But in Victorian England the only approved roles outside the home for women from wealthy families

were unpaid charitable work, visiting the sick, and improving the lives and morals of their working-class sisters (1992, p202-3).

Bradley (1992) continues by showing how the ideology of domesticity filtered down to the working classes, although the poverty and insecurity of working class life meant that many working class women continued to work in whatever capacity they could¹⁰⁹. She shows that in moralistic Victorian England, there was a dramatic rise in the number of prostitutes and that there were far more women than men in the work-houses¹¹⁰ and as paupers living off the charity of their local parishes. Women's total financial dependence on men deprived them of a base from which they could resist male domination over them. Bradley (1992) states that male domination strengthened as women's participation in the world outside the home lessened and the consequence was that sexual stereotyping became more pervasive so that:

The doctrine of separate spheres meant that men were able to keep women out of the social institutions of the public sphere, to order them in line with male interests and ideas shaped by men, and to run them on male lines (1992, p205).

One woman who challenged the boundaries imposed on women was Lady Charlotte Bertie. She was born in 1812, the eldest daughter of the 9th Earl of Lindsey. According to her diaries, she gave herself a man's education from the age of twelve. After dismissing two potential suitors, she chose to marry John Guest, ironmaster and member of Parliament for Merthyr Tydfil, in South Wales. In her diaries she writes:

¹⁰⁹ Not everyone supported the push to keep woman at home. For many employers, it meant that their stream of cheaper female labour was drying up and they would have to be replaced by a more expensive male labour force (Bradley 1992).

¹¹⁰ Married women took their position so completely from their husband that if a man went into the work-house as a pauper, his wife had to go too.

Knowing that most wives are but looked upon as nurses and housekeepers, very justly too, I have striven hard to place myself upon a higher level – and dear (Guest), who knows how sensitive I am on this point and who really does think that some women are rational beings, has always aided and encouraged me (Guest and John 1989, p31).

Despite bearing ten children and having one miscarriage, Charlotte Bertie learnt all aspects of her husband's business. When his health failed, she ran the ironworks. She was constantly in and out of the workshops, going underground in the firm's coal mines¹¹¹, dealing with orders and keeping the books. She was running the ironworks at the time of the Merthyr riots, when miners were striking and conditions for mine owners became dangerous. She faced her striking colliers when other owners opted for appeasement. She writes:

It is now more congenial to me to calculate the advantage of half-per-cent commission on a cargo of iron than to go to the finest ball in the world (Guest and John 1989, p178).

Lady Charlotte Bertie died in 1895.

Not all feminist writers agree with the distinction between the private and public sphere. Higgonet (1995) argues that notions of public and private must be deconstructed to avoid stereotypes. She uses the example of women giving birth as a public activity because the birth is central to society's functioning.

In the context of accounting, I find the distinction between public and private useful. Prior to the nineteenth century, there was far more merging of private and public. The

wealth of the nation depended on the wealth of households and estates. Women might have kept accounts at home, but their work was crucial to the nation's economy.

With industrialisation and the break-down of the large estates, the work-place shifted; it could be separated from the home. The private sphere became distinguishable from the public sphere. Women were left largely in the private sphere. Although there were women in the public sphere, such as the wealthy Charlotte Bertie, and the many working class female factory workers, the overall perception was that a woman's place was in the home.

The nineteenth century view was that men and women were located in two different but harmonious spheres (Poovey 1989). The male nature was viewed as suited to the business world; women were seen as nurturers and care-givers, giving protection and needing protection. Women were viewed as having power over men because they had a moral influence which more than compensated for any shortcomings such as not being able to vote or compete for work (Poovey 1989).

Although Foucault (1980) would agree that power does not always operate in one direction, from strong to weak, but is a two-way dialogue, I do not believe that any moral influence that nineteenth century women may have held amounted to power over men. If a small group of male elites are going to maintain power over a large group, women and men who do not belong to elite groups, then it is important that the male elites do not make those they dominate feel like victims, or there is the danger of rebellion. In another context, this was one of the problems with the Indian Raj and also with African colonialism; locals were made to feel like outsiders in their own country because their imperial masters usurped all power (James 1994). I view the notion that women had

¹¹¹ This is quite extraordinary. Any Welsh miner knows that it is bad luck for a woman to go down the mine.

power over men by some sort of moral sway as a myth that needs debunking. One only needs to examine the fight that women had to gain the vote to know that no amount of perceived moral sway could make male elites act in any way which would lessen male domination.

The tendency for male workers to think of themselves primarily as men (ie. Powerful) rather than as workers (ie. Members of an oppressed group) promotes a false sense of privilege and power, and an identification with the world of men, including the boss. The petty dictatorship which most men exercise over their wives and families enables them to vent their anger and frustration in a way which poses no challenge to the system. The role of the man in the family reinforces aggressive individualism, authoritarianism, and a hierarchical view of social relations – values which are fundamental to the perpetuation of capitalism. In this system we are taught to relieve our fears and frustrations by brutalizing those weaker than we are: a man in uniform turns into a pig, the foreman intimidates the man on the line, the husband beats his wife, child and dog.

Kathy MacAfee and Myra Wood, *Bread and Roses*¹¹², 1969

The traditional distinction between the male public sphere and female private sphere was re-constructed in the nineteenth century as the distance between these spheres grew. Fewer jobs were performed in the private sphere than ever before. The nineteenth century world was changing rapidly for men and women; by clinging onto the dream of the woman as angel of the hearth, men and women could maintain some stability through these changes.

¹¹² Bread and Roses is named after a feminist group which started in the United States in the 1960s. Bread refers to the economic oppression of women and roses refer to the sexual oppression of women.

Dreams and reality seldom merge completely. Women who worked for sixteen hours a day outside the home then returned to one room and hungry children, or a factory boarding house, could do little to bring the dream of the cosy home to life.

They talk about a woman's sphere,

As though it had no limit.

There's not a place in earth or heaven,

There's not a task to mankind given,

There's not a blessing or a woe,

There's not a whispered yes or no,

There's not a life, or death, or birth,

That has a feather's weight of worth,

Without a woman in it.

My Weekly Magazine, Volume 1, 1910

Constructing women as angels of the hearth was a subtle and almost devious use of male elite power. Lerner (1997) says that entrenching a binary definition (male/female) into our cultural, language and thought, it becomes harder for us to see other structural relationships within society. When we can break down the binary relationship into its more complex aspects, we can consider the inter-dependency of different aspects of oppression. For example, we can ask whether particular groups of women have been more oppressed because of their age, class or race. The nineteenth century notion of Woman has skewed our focus by entrenching ideas that all women conformed to an ideal. The ideal was based on a male view of middle class Woman although it was applied to all women. Women were constructed in a way which belied reality until eventually, they themselves bought the myth. Crampe-Casnabet (1994) phrases it a

this way: a representation need not be accurate: the thing or person represented may become secondary to that representation. By reducing women to representations, men have been able to maintain power over them.

That power has never been absolute; as women's work, such as teaching young children¹¹³ and care of the elderly, moved out of the home and into the public arena, some women gained new skills, including organisational skills, recognised that leadership was not an exclusively male domain and became politically aware (Gordon and Buhle 1976). The efforts of women to redress the power imbalance took on individual and social forms.

Women are suited to being the nurses and teachers of our earliest childhood precisely because they themselves are childish, silly and short-sighted, in a word big children, their whole lives long: a kind of intermediate stage between the child and the man, who is the actual being "man". One only has to watch a girl playing with a child, dancing and singing with it the whole day, and then ask oneself what, with the best will in the world, a man could do in her place.

Arthur Schopenhauer, *Essay On Women*, approx. 1840

Women did not gain power (or the confidence to seek power) in sufficient numbers to challenge the underlying male domination of nineteenth century society. As some women were becoming more militant, others were endorsing and striving to attain the myth of ideal Woman. Women contributed to this myth as they became journalists for,

¹¹³ Douglas (1977) describes the dominance of female teachers of young children in nineteenth century North America. She says that women were allowed to teach young children as it was seen as a short step from their traditional crib-side duties. However, men did not foresee that this area of teaching would become so female dominated that by the early twentieth century, men would be complaining about the inability of women to channel unformed minds. Despite their dominance in numbers, Douglas explains that

rushed to buy and read, and wrote letters to arguably the most popular invention of all time: the woman's magazine.

Women's magazines came into existence in the late eighteenth and early nineteenth centuries, at a time when middle class identities were constructed as either the male breadwinner or the domestic woman (Davidoff and Hall 1987). The nineteenth century defined itself as a classed society and the early women's magazines adopted clear class and gender definitions (Beetham 1996). Since all women's magazines were published in London, they produced an exclusively urban version of femininity. This did not dampen the enthusiasm with which they were received by their female readers (Beetham 1996). Women's magazines addressed issues of domestic management. Women could gain further guidance on domestic management from books written specifically on the topic. The written word was replacing the oral tradition in the area of household management. This was part of the process of abstraction of knowledge, a process I will examine in more detail in the following chapter.

If any job is to be professionalised, it must be able to claim a certain body of knowledge as being the property of that profession. In the nineteenth century, this process was set in train by household management books and women's magazines, which sought to set out the body of knowledge required to be a good (and hence professional) housewife.

In the nineteenth century, there was a plethora of books devoted to the area of household management, such as the British best-seller by Isabella Beeton and the French best-seller by Cora-Elisabeth Millet-Robinet. As with women's magazines, these were written by women for women. This did not necessarily mean that they had a more

female teachers continued to be paid less than their male counterparts; they could not

realistic perspective. Millet-Robinet portrayed the woman as the powerful manager of an almost self-sufficient household. The wife had charge of the servants, paid the wages, and was responsible for the moral and physical well-being of the entire household (except for her husband, for whom she merely provided a good example). All this was accomplished while the woman remained a charming companion to her husband. Millet-Robinet's book, *La maison rustique des dames* was first published in 1844. She advised country women to learn agriculture as an additional way of securing her husband's love. She assumed that all wives could keep accounts.

Household expenses are much more difficult to account for in the country than in the city. They vary according to the season, the work, the size of the harvests, and the varying involvement of servants in the work. If ... the husband provides a fixed sum each month for household expenses, the wife can keep an exact account; when she examines the accounts each month with her husband, he can then make any observations he considers suitable about the use of the money.

It would be fair and reasonable if the wife could also scrutinize the other expenses of the farm so that she could also make judicious observations about these. In general women have a sense of detail that is lacking in men, and since in any agricultural enterprise there are an infinite number of details that multiply in every operation, a woman is very likely to give good counsel.

The servants should be paid regularly and at the time of the year customary for the region. However, it is preferable to pay them each month, or at least every third month, rather than once a year as is the custom in many provinces.

Capitalists and merchants will perhaps condemn this view, since they consider it advantageous to delay payment as long as possible, but in a private house, where money destined for a specific purpose ordinarily remains in a cashbox until it is used, it is easy for it to be put to different use than that for which it was set aside, and this can become cause for embarrassment. Moreover it is unfair to make servants wait a long time for salary that is due them.

One feature which women's magazines had but books on household management did not, was advertising. In the early nineteenth century, the magazine became a commodity introducing other commodities through advertising. Women's household management role was defined as shopping and possibly, making, as there was some emphasis on crafts for the home. The role of the women's magazine as a pathway to commodities increased during the nineteenth century so that by its close, magazines contained as many pages of advertising as text (Beetham 1996). Advertisements were directed at middle class women and portrayed the ideal Woman, devoted to her family, always seeking ways of improving her household management, not to give her more time but to make it cleaner, whiter and a pleasanter place for her husband and family. By achieving these ends, the advertisements promised personal satisfaction to the happy little home-maker.

As the nineteenth century progressed, domestic management was re-characterised as setting a proper table, supervising servants and gaining skills such as embroidery for the home. Any emphasis on financial management had ceased, or at least, it had ceased to be a topic in the women's magazines. Beetham (1996), in her study of the early women's magazine as text, cites a popular magazine of the 1840s called *The Family Friend*. She says:

(It) linked femininity to fiction reading and needlework, but it rooted these activities in practical domestic management. Recipes were provided by a 'medical gentleman' after testing by his wife ... Advice on gardening and household management featured not only in the Articles but in the 'Answers to Correspondents' which became a major feature of such magazines, dealing with everything from removing rust to making bread, 'popping the question' and juggling as indoor exercise for women (1996, p46).

No mention is made of accounting work or even of managing the household cash expenses.

Beetham (1996) shows that as the construction of woman changed and she became an angel of the hearth, the skills covered in the woman's magazines changed to reflect woman as a homebody whose husband would manage all difficult matters on her behalf, such as household finances.

A women of any class is expected to sell herself – not just her body but her entire life, her talents, interests, and dreams – to a man. She is expected to give up friendships, ambitions, pleasures, and moments of time to herself in order to serve his career or his family. In return, she receives not only her livelihood but her identity, her very right to existence, for unless she is the wife of someone or the mother of someone, a woman is nothing.

Kathy MacAfee and Myra Wood, *Bread and Roses*, 1969

Both Mrs Beeton and Cora-Elisabeth Millet-Robinet were mindful of men's ultimate control of women. At the start of her book on household management, Mrs Beeton writes that she was moved to attempt her work by the suffering she had seen men and women endure through poor household management. In her views, a housewife's untidy ways and poorly cooked dinners are the source of all family woes¹¹⁴. She says that there are so many taverns and clubs that cater well for men's needs that women

¹¹⁴ It is clear that Mrs Beeton did not come from a socio-economic background where there was rarely enough money to buy food and lack of money formed the main source of household tension.

must be good household managers if they are to gain any measure of control over their men.

Women were divided into The Good and The Bad as part of the mythologising of Woman. Good Woman looked after her family, stayed at home trying to perfect her house-wifely skills, and was not a threat to society. Bad Woman challenged social norms, either by demanding a role outside the preserve assigned to women, such as a proper (masculine) education or, if she was working class, by participating in activities considered masculine. The latter group could be distinguished by their dress, speech and manners. Lower class women were viewed as dirtier and sexual license was often attributed to them (Beetham 1996).

The myth of the ideal Woman did not even merge with the reality of women's lives in the middle classes, whence it sprang. I will not explore the problem of defining the middle class (is my lower middle another person's upper working class, and what constitutes the middle class?), other than to say that it, like many definitions, is murky at the edges. The problem is that class, like many of our socially defined terms, is based on a view of society that focuses on men. The most important determinant of a man's class in the nineteenth century was his occupation. The most important determinant of a woman's class in the nineteenth century was also a man's occupation, be it her father, husband or brother. It is only when women cannot be defined by reference to a man (such as the single woman who lives away from family) that her occupation becomes relevant. The notion of ideal Woman constructed middle class women as leisured women. But, as Lerner (1976) points out, is a woman of the middle classes who has seven children more leisured than her working sister who may have one or two children?

The notion of ideal Woman and the nineteenth century ideology of domesticity with its mythology of the attainable middle class lifestyle for all women altered perceptions about what women were. They became home-makers who did not have to trouble their pretty little heads with things that were not their concern. Financial matters were not their concern. This ignored the reality of all the nineteenth century women who worked, and those who challenged male norms to become doctors, social activists and other positions that men saw as a threat to social order. It ignored the reality of women managing household finances in the home and reading household management books and women's magazines to get tips on paying the servants, shopping economically and making ends meet by taking up home based craft projects. These were no longer recognised as women's accounting work because these tasks had moved outside the definition of accounting. Accounting had become business accounting and to perform accounting work, one needed the skill of transaction processing for a business. Accounting became the type of accounting work men did in the public sphere, not the work that woman continued to do in the private sphere.

The construction of work had changed, and women's work, including their accounting work, was no longer viewed as work. The construction of Woman had changed and accounting was no longer consistent with what women were constructed as being able to do. In the following chapter, I will further explore the changed construction of accounting itself.

Women of Learning - Unleashing the Cloistered Scholars¹¹⁵

Sir Anthony Absolute: Why, Mrs Malaprop, in moderation now, what would you have a woman know?

Mrs Malaprop: Observe me, Sir Anthony. I would by no means wish a daughter of mine to be a progeny of learning; I don't think so much learning becomes a young women; for instance, I would never let her meddle with Greek, or Hebrew, or algebra, or simony, or fluxions, or paradoxes, or such inflammatory branches of learning - neither would it be necessary for her to handle any of your mathematical, astronomical, diabolical instruments - But, Sir Anthony, I would send her, at nine years old, to a boarding-school, in order to learn a little ingenuity and artifice. Then she should have a supercilious knowledge in accounts; and as she grew up, I would have her instructed in geometry, that she might know something of the contagious countries - but above all, Sir Anthony, she should be mistress of orthodoxy, that she might not mis-spel (*sic*), and mis-pronounce words shamefully as girls usually do; and likewise that she might reprehend the true meaning of what she is saying. This, Sir Anthony, is what I would have a women know.

Richard Sheridan, *The Rivals*, 1775

¹¹⁵ William Caxton printed his editions of *The Canterbury Tales* at the end of the fifteenth century. In Chaucer's *Canterbury Tales*, the Wife of Bath's speech includes the following lines:

My God, had women written histories
Like cloistered scholars in oratories
They'd have set down more of men's wickedness
Than all the sons of Adam could redress.

Apparently, Chaucer knew that if women were given voice, some very different views would emerge.

Once men have control of women, it is important that they control what women learn because knowledge brings power (Foucault 1980). Accounting used to be something women could learn with impunity. It came within the general rubric of household management, which was generally considered an appropriate area of knowledge for girls in pre-industrial England. During the nineteenth century, this changed. As women became the angels of the hearth, the notion of them as household managers also changed. Bradley (1992) explains that patriarchy, by which she means male dominance, moved into the private sphere during the nineteenth century. Rather than having power as household managers, women became subject to their husband's authority in the home. Women were no longer equal partners in the home because they no longer did work that was valued equally with men's work. Their role in the home had changed:

They should devote themselves to domestic duties, restoring husbands after their return from work, raising children and setting a moral example to them, and making the home a comfortable place, either through their own housework or by managing a household of servants (Bradley 1992, p201).

You apprehend that knowledge must be hurtful to the sex, because it will be the means of their acquiring power. It seems to me impossible that women can acquire the species of direct power which you dread: the manners of society must totally change before women can mingle with men in the busy and public scenes of life. They must become amazons before they can affect this change; they must cease to be women before they can desire it. The happiness of neither sex could be increased by this metamorphosis.

Maria Edgeworth, *Letters from Literary Ladies*, 1795, p52

Prior to the nineteenth century

In the middle ages, upper class women learnt from their mothers how to keep accounts or, if they were sent to another household for training (and hopefully to find a wealthy husband), they learnt from the lady of the manor to which they were sent. That pattern of female education continued until the seventeenth century in the middle classes; girls had little access to formal education, only learning the skills necessary for them to become good wives and mothers.

"Don't give me that rubbish!" the father shouted. "Of course you looked! You must have looked! No one in the world could give the right answer just like that, especially a girl! You're a little cheat, madam, that's what you are! A cheat and a liar!"

Roald Dahl, *Matilda*, 1988

Elizabeth Pepys writes that she was instructed in the keeping of accounts by her mother:

Then for my learning did (my mother) show me some accounts she did keep from her early days as wife, and all about monies, and journeys, and legalities it was, and the jangles she does have with my father whom she does charge with wasting all on folly and inventions (17 October 1655)

A key event in the exclusion of women from accounting has been the institutionalisation of the knowledge base of accounting through textbooks, articulated clerkships, university and other formal pedagogical means. As the means of acquiring accounting knowledge became increasingly formalised, women were excluded from acquiring that knowledge by lack of access to formal education; because their less formal means of acquiring knowledge became less valid and was devalued.

They were also excluded by the Enlightenment, a philosophical movement which reinforced ideas that women were frail and their place was in the home (Davis and Farge 1994), despite centuries of evidence that many women had not remained home but had left home to seek work, or had made careers as playwrights, spies, abbesses, warriors, pirates and even husbands (albeit in disguise). Even those women who remained home had combined reproduction with employment, growing produce for market, spinning, sewing, or taking in washing. Others had stayed home fighting alongside their husbands to defend their castles, or made homes in distant colonies. But if women's place was in the home, knowledge other than that required for making a home was superfluous.

As Anderson and Zinsser explain:

The centuries from the Renaissance through the Enlightenment broadened the possibilities for men, giving more men access to education and choices in occupation. They did the opposite for women. New national codes denied women control of their property and earnings, gave primary authority within the family to the husband alone, outlawed any efforts by women to control their fertility, and barred women from higher education and professional training. During these centuries, the cultural ideals of the sexes became increasingly polarized. The image of "the angel in the house", the woman happily limited to the care of her home and children, idealized a very restricted life for women. The reality was different (1988, pxxii).

Answering a recent questionnaire, women in rural Wales recorded typical eighty-hour work weeks, involving everything from housekeeping and cooking to driving and doctoring sheep, accounting, banking, charity work and service tasks (such as keeping a B & B for tourists). Yet these same women could identify themselves only as "farmer's wives", mere appendages to the standard-setting male noun, Farmer. In the eyes of the Welsh economy – and perhaps in their own – they rank as invisible assets, like natural gas. A friend of mine from Lampeter, Olive Jones, once won a local literary contest with a poem about life on a sheep farm. She showed it to me and I told her that I found it odd she'd written from her husband's perspective. "Gives it a bit more authority," she said, matter-of-factly.

Pamela Petro, *Travels in an Old Tongue*, 1997

From the sixteenth century, literacy and schooling increased at all levels of society, due to factors such as the rise of the new printing industry, political concerns for order (leading to the growth of charity schools) and family hopes for social mobility.

Accounting continued to be a subject taught to girls.

The author of the Annual Register of 1759, from the London Chronicle, writes that ladies should:

all be well-instructed in all kinds of plain work, reading, writing, accompts, pastry, pickling, preserving, and other branches of cookery; be taught to weave, and wash lace, and other linen. Thus instructed, they may be of great comfort and assistance to their parents and husbands; ... whereas young ladies are the most useless of all God's creatures (1759, p424-6).

Account keeping was also a useful skill for poor women although high levels of illiteracy and innumeracy meant that few learnt this skill. Wakefield reflects on the objects of educating poor females as follows:

In addition to reading, they ought to be well instructed in plain work, knitting, marking, cutting-out, and mending linen, a branch of domestic economy with which too many are unacquainted, who know how to finish a fine shirt completely. Washing, ironing, and cleaning house, should likewise be taught them, with every other qualification that will prepare them to become useful as servants, or as wives of labourers. They may be allowed to acquire as much skill in writing as will enable them to set down the articles of their expenditure, or to write a receipt, which will be small advantage, unless they also learn addition of money. The multiplication table is so applicable, on various occasions, that a knowledge of that, and the pence table, will profitably repay the time spent in learning them (1798, p23).

Women's education was centred around the skills they would require in their future role as wife, mother and home-maker. This included the keeping of household accounts.

The Olinka do not believe girls should be educated. When I asked a mother why she thought this, she said: A girl is nothing to herself; only to her husband can she become something.

What can she become? I asked.

Why, she said, the mother of his children.

But I am not the mother of anybody's children, I said, and I am something.

You are not much, she said. The missionary's drudge.

Alice Walker, *The Colour Purple*, 1983

The debate about what women should be taught commenced in the seventeenth century. It was not a general debate; access to women's education was class based. Anna Maria van Schurman, who was considered the most educated woman in Europe in the mid-1600s, declared that learning was only for women "provided with necessities and not oppressed with want ... [who] have spare hours from [their] general and special calling, that is, from the Exercises of Piety and household affairs" (1659, p3).

Basua Makin, who was governess to the sister of Charles II then later, ran a fashionable school for girls, made a similar class-based plea for the education of girls. When challenged on the grounds that girls did not desire education, she quipped "Neither do many boys" (1673, p33). Makin had to fight the prejudices of the society in which she

lived; she argued against the contemporary belief that no man would marry an educated woman and that learning in a wife would not disadvantage a husband (Fraser 1984).

There is no recorded debate from these centuries about whether woman should learn account keeping. The debate centres around whether women should learn Greek and Latin, and in some cases, French. There is also some debate on whether science, described variously as physics or experimental philosophy, should be taught. I contend that there was no debate about girls learning to keep accounts because there was general acceptance that it was appropriate for girls to learn enough arithmetic for household accounts: account keeping had always been a suitable subject for girls because it was necessary for them to be good wives. If the keeping of accounts had been considered at all unsuitable as a subject for girls, it would have come up as a subject of debate. The evidence I presented in Chapter 3 indicates that women did keep accounts and there is no record of men objecting to this in pre-industrial times.

I have often thought of it as one of the most barbarous customs in the world, that we deny the advantages of learning to women.

Daniel Defoe, 1697

Since account keeping came within the general rubric of household management, few diarists of the time mention it as a separate study for girls. In the Oxinden papers, Lady Dering summarises what she expected for her daughters, Peg and Elizabeth Oxinden, aged twelve and eleven, at Mr Bevan's finishing school at Ashford in 1647:

And besides the qualities of music both for the virginals and singing (if they have voices) and writing (and to cash account which will be useful to them hereafter) he will be careful also that their behaviour be modest (quoted in Fraser 1984, p154).

Lady Dering continued that enough arithmetic for household accounts was all that was necessary.

Fraser (1984) gives the example of the accomplished Susanna Perwick. Susanna Perwick, whose family kept a fashionable school for girls in Hackney, died in 1661 aged twenty-four. Ambassadors and foreign visitors came to the school to hear the lady's prodigious musical talent. She was praised for having other talents besides music: calligraphy, account keeping and cookery.

Fraser (1984) also tells of the school established by Hannah Woolley when she was fifteen years old, because of her exceptional accomplishments. Hannah Woolley lists that her school teaches needlework, buglework, framing pictures, setting out banquets, making salves, cookery, writing, household arithmetic, and making sweet powders for hair or linen. Hannah Woolley put particular emphasis on carving, because it provided an opportunity for a gentlewoman to exercise public authority over the rest of the household. Although the real push to make women home bodies came with the nineteenth century, even in the time of Hannah Woolley, domestic accomplishment was stressed. The *Ladies Dictionary* of 1694 explained that an accomplished lady would bestow rare moments of ingenuity on posterity.

At Basua Makin's school for girls in Tottenham Court Road, the girls were taught dancing, music, singing, writing and keeping accounts for half a day and the other half was devoted to Latin, French, Greek, Hebrew, Italian and Spanish - but those who insisted could take Experimental Philosophy instead of the language study.

During the same period, in Paris, the upper class girls attending the convent school of Nôtre-Dame learnt to write as they copied "the formulas of promissory notes, receipts, acknowledgments of merchandise delivered, and such other acts as may be useful for them to know in different walks of life" (Seneuse 1690, p 77).

A daughter reflected the image of the household she came from, and had more chance of marrying well. Thus, middle class daughters accompanied their mothers on charitable errands, learnt methods of pickling and preserving, even though she may never be the cook herself, and learnt how to keep household accounts (Hufton 1993).

So while boys were being taught the classics and were struggling with Greek and Latin, which were required for university entrance, girls were being taught household duties and skills they could use to make their husbands' lives pleasant.

Girls did not need Greek and Latin because university entrance was not available to them. In the days when the education of girls was generally not valued, it did not make sense to teach them more than they would need. By the end of the seventeenth century, these included singing, playing a musical instrument, limning (painting), dancing, sewing and arithmetic for the household accounts, some reading and writing (Fraser 1984). Women's work was to manage a household.

Boys were also taught mathematics. It is significant that "arithmetic" is the word normally used in pre-industrial writing when referring to girls' education and "mathematics" is the word normally used with boys' education. This is a very precise use of language. "Arithmetic" refers to simple operations such as adding and subtracting, a lesser knowledge, which were all that was required for the keeping of accounts. "Mathematics" refers to more complex learning. For instance, in the time of Charles II, there was considerable Royal patronage of the teaching of mathematics to

poor boys, not so they could keep accounts, but so they could study navigation, which was a pet topic with the King (Fraser 1984). The mathematics required for navigation is far more complex than that required for the keeping of simple accounts; for instance, at the time, navigation would have required a good knowledge of geometry.

During the pre-industrial period, the first treatises on bookkeeping became available in England. For instance, in 1543, Hugh Oldcastle wrote "A Profitable Treatyce", which was reprinted by John Mellis in 1588. Oldcastle was a London draper who taught mathematics and bookkeeping. His book was a slightly amended translation of Pacioli's work. The oldest bookkeeping manual which survives intact was written in 1553 by James Peele, teacher and clerk at Christ's Hospital. He wrote a second book on bookkeeping in 1567. Many more treatises on bookkeeping followed until by 1800, there were over one hundred in England, often in multiple editions (Chatfield 1977). There is not a single female name among the many authors of these "how-to" manuals.

But does it necessarily follow that all these books were written *by men*? Even if they were, were they written *for* men or were they also written for women? The intended audience may also have been female since it would have been known at the time that many women kept accounts, even if many of our male historians of accounting are unable to see this fact. It is logical that, with so many bookkeeping texts being published in so short a time, some were intended for the use of the many women who kept accounts.

There are five arguments which, when taken together, suggest that women were intended readers of early bookkeeping treatises. Since we cannot know who the intended audience was, this must remain conjecture. My aim is to show that it is as valid to assume that the intended audience was female as it is to assume it was male.

Firstly, it does not follow logically that books written by men were intended for an exclusive male readership. It may even be that some of the bookkeeping treatises were written by women under male nom-de-plumes. We know nothing about most of the authors other than their names but names can be changed. This would be consistent with the practice of the time, if authors were female. There were few female authors in the early modern period because it was not an acceptable occupation for a woman. Those who did write under their own name, invariably wrote text with a moral or dealing with spiritual conversion and progress (Wiesner 1993). As Fraser explains:

One traditional way of dealing with petticoat-prejudice was for a female author to issue her works anonymously. Conversely, if a play under a woman's name was successful, it would be suggested, in the words of Mary Manley's Prologue once more, that 'Some private Lover helped her on her way.' Aphra Bean, a woman of extraordinary enterprise who after her father's death supported herself through journalism and even more daring forays into the world of espionage, before turning to plays and poetry, had to suffer the indignity of this suspicion: 'the plays she vends she never made' (1984, p379).

There are a number of anonymous bookkeeping texts from the period. Brown (1905) gives a chronological list of books on bookkeeping from Pacioli's work in 1523 until 1800. It includes five books whose authors have chosen to remain anonymous. The question is why. Was it because they were female?

Many female authors have chosen to write anonymously rather than face censure. Aphra Bean, who wrote plays under her own name in the seventeenth century, was constantly facing criticism because of her sex rather than the content of her writing. Margaret Cavendish, Duchess of Newcastle, sought to deflect criticism when she published her autobiography by asking a male politician to provide a preface. She may have regretted it; he wrote that the Duchess was:

deficient in cultivated judgement; that her knowledge was more multifarious than exact; and that her powers of fancy and sentiment were more active than her powers of reasoning ... her Grace wanted taste ... She pours forth everything with an undistinguishing hand, and mixes the serious, the colloquial, and even the vulgar, in a manner which cannot be defended (quoted in Lerner 1993, p50).

If this is the reaction of men to a woman's autobiography, about which she may be presumed to have knowledge and interest, what would the reaction be to women who attempted a weightier work, such as one of instruction to others?

There are better known examples of females such as George Elliot and George Sand, who choose to use male pseudonyms so their writing would be accepted, and E. Nesbit, who did not use her Christian name on her books for the same reason. The Bronte Sisters first published under the pseudonyms Currer, Ellis and Acton Bell. Elizabeth Gaskell's novels of the industrial north of England were first published anonymously as serialised stories for the magazine edited by Charles Dickens.

Did I my lines intend for publick view
How many censures, wou'd their faults pursue ...
Alas! A woman that attempts the pen
Such an intruder on the rights of men
Such a presumptuous Creature, is esteem'd
The fault, can by no virtue be redeem'd.

Anon., *Winchilsea Poems*, c.1690

We should question not only why some authors of bookkeeping texts have chosen to protect their anonymity but also, why bookkeeping texts were written in English at a time when much knowledge was still written in Latin. Were they written by women who were not generally taught Latin? Or it may be that these books had to be written in English because they were directed at a female audience who were not taught Latin and needed the vernacular. Latin was used to exclude women. Latin was used in universities; women who did not understand Latin could not require access to the universities. The closing of convents was preceded by the requirement that all worship be conducted in Latin, which nuns did not understand. Nuns conducted their worship in English (Wiesner 1993). With tongue in cheek, Wiesner focuses on the congregation:

Woodcuts and engravings of late medieval services show women more often than men carrying out an alternative religious action, such as saying a rosary or reading a prayer book, while the priest is preaching. It is difficult to know, however, if the artist was representing reality or implicitly criticising women for not paying attention (1993, p185).

Needless to say, many men were similarly excluded by their lack of knowledge of Latin; bookkeeping texts in English would also be accessible to the class of males who did not understand Latin but could read and write English.

It may never be possible to conclusively state whether early bookkeeping texts were intended for a female readership, but the available evidence does cast doubt on the phallo-centric views that early accounting texts were written by men for men. As more of women's history is written, there may be less justification for the romantic visions of accounting historians such as Brown, who waxes lyrically:

It is a curious experience to go through a set of ancient books. One can picture the old-world clerks in their periwigs and knee-britches writing up

journal and ledger with a deliberation as archaic as their quill-pens (1905, p128).

We have been so conditioned to phallo-centric images such as Bob Cratchitt in Scrooges's bleak and airless counting house¹¹⁶ that any substitution of female images jars:

It is a curious experience to go through a set of ancient books. One can picture the old-world ladies in their flowing skirts and powdered hair writing up journal and ledger with a deliberation as archaic as their quill-pens.

Secondly, if the bookkeeping treatises were all written by male teachers of bookkeeping, some of them might have had female pupils. It does not automatically follow that male teachers had only male students. John Dury ran a "Noble School" for girls during the Puritan revolution; the mistress of a village school in Sussex in 1699 taught her girls to make clothes and contracted out other teaching to visiting school-masters, male teachers visited Basua Makin's school (Fraser 1984). The fact there is no adverse contemporary comment on these practices may indicate they were not considered unusual. Fraser succinctly states the problem with female teachers:

Part of the problem was the lack of women teachers to instruct girls in anything remotely taxing, because they themselves had not been so instructed. 'From an Ignoramus who writes, and a Woman that teaches, *Libera nos Domine*' - so ran 'The New Letanie', a satirical jingle of 1647. This was the vicious circle to which Margaret Duchess of Newcastle drew attention: 'women breeding up women; one fool breeding up another; and as long as that custom lasts, there is no hope of amendment', she wrote, castigating the kind of 'ancient decayed gentlewomen' at whose mercy girls found themselves (1984, p370).

¹¹⁶

This image is from *A Christmas Carol* by Charles Dickens, written in 1843.

Thirdly, as has been shown, there is evidence of girls of at least the upper and upper middle classes being taught bookkeeping in a time when they were taught little else. In a society which did not value education other than as a means to an end, there was no point in teaching girls more than was required for them to perform their God-given role - to say nothing of the needless expense in doing so.

Fourthly, there is evidence that bookkeeping was not a subject commonly taught to boys. Sonnet explains:

The sons of the nobility and later of the bourgeoisie were made to study classical culture; the culture of the preparatory school and the university, a culture that could be understood only by those who knew Latin and that opened the way to important careers in the ecclesiastical or civil bureaucracy. Daughters of all strata of society were relegated to learning skills useful around the home: things that a girl could learn from her mother and that were useful in Christian households. There was rather little communication between the two cultures - the public and the private, the men's and the woman's ... (1993, p101)

In the fourteenth and fifteenth centuries, boys had learnt reading and chanting at chantry schools intended primarily for choristers, or plainsong and psalter at the almonry schools attached to the monasteries. With the development of the universities, a new type of school developed: the grammar school, where grammar¹¹⁷ was the main subject of study.

¹¹⁷ This means Latin; the meaning has changed.

The universities trained boys for the law, the church and medicine. Oxford University, which set the pattern for those which followed, offered arts licences (degrees) following study of grammar, rhetoric, logic, arithmetic, music, geometry and astronomy, plus natural, moral and metaphysical philosophy. Theology, medicine, and civil or canon law were available as higher degree studies. There were also monastic colleges offering studies in canon law or theology to the more able monks. Apart from the decline of the chantries, almonries and monastic colleges, the pattern of boys education changed little in approximately four centuries (McKisack 1959).

Towards the end of the eighteenth century, there was an increase in the amount of Latin taught to boys, but it replaced French. French was increasingly viewed as a feminine accomplishment, whereas Latin was the language of war, and therefore of empire (Tillyard 1995).

In 1811, Goodacre, the author of *A Treatise on Book-keeping* writes:

But though a short course in Book-keeping at School may be useful, it is the opinion of many commercial men, that but little of a School-boy's time ought to be employed in the subject. (1811, p4)

We can only speculate whether only a little time was required for bookkeeping because it was viewed as such a simple study and whether that very simplicity made it a subject which girls could understand. None of the writings on the education of girls make a similar comment about limiting the time spent on the study of bookkeeping.

Goodacre draws on (unnamed) "men of commerce" to support his contention that a little bookkeeping for boys might be permissible but not too much. He does not explain his objection but a German author writing at the same time argued that boys should only

learn bookkeeping after being apprenticed to merchants. Otherwise, the tuition would be damaging or at best, purposeless and useless (Wagner 1802).

While it makes sense not to teach bookkeeping to boys who might never need to use it, so it could be seen as useless until a boy was apprenticed, it seems a strong claim to call it “damaging”. If the keeping of accounts was still regarded as an essentially female occupation, apart from the growing class of full-time bookkeepers in the new factories, Goodacre and Wagner might have shared a common concern that studying bookkeeping at a formative age would make boys effeminate.

The teaching of French to boys declined when girls started to learn it; French was then seen as a feminine accomplishment and not suited to boys (Tillyard 1995). Possibly, the reverse was true of bookkeeping. Class differences are important here. Boys from the aristocracy learnt more Latin and less French were never going to be apprenticed to merchants. The significant point is that the teaching of French declined because French had become feminised as a subject. Parents did not want their boys to learn girls’ subjects. Perhaps the same was true of bookkeeping, but since this debate related to those much lower on the social hierarchy, the drawbacks of the feminine study of bookkeeping were mitigated by the practicalities of boys knowing a little about it.

For the girls, she seemed anxious only to render them as superficially attractive and showily accomplished as they could possibly be made, without present trouble or discomfort to themselves; and I (their governess) was to act accordingly - to study and strive to amuse and oblige, instruct, refine, and polish, with the least possible exertion on their part; and no exercise of authority on mine. With regard to the two boys, it was much the same; only instead of accomplishments, I was to get the greatest possible quantity of Latin grammar and Valpy’s Delectus into their heads, in order to fit them for school - the greatest possible quantity at least *without* trouble to themselves.

Anne Bronte, *Agnes Grey*, 1847

And as more boys learnt bookkeeping, it became less feminised as a subject. This change was undoubtedly assisted by the increasing need for professional bookkeepers able to tally the profits of the new factory owners. It was also because knowledge becomes masculinised when it becomes institutionalised.

Fifthly, and most cogently, is a 1678 book written by a woman entitled:

Advice to the Women and Maidens of London Shewing, that instead of their usual Pastime; and education in Needle-work, Lace, and Point-making, it were far more Necessary and Profitable to apply themselves to the right Understanding and Practice of the method of keeping books of account: whereby; either single, or married, they may know their Estates, carry on their trades, and avoid the Danger of a helpless and forlorn Condition, incident to Widows¹¹⁸.

The book tackles the arguments against women learning to keep accounts which were prevalent at the time it was written. This makes it an important document for those trying to understand why the female contribution to accounting history was kept so well hidden at that time.

Account keeping is expressed to be part of household management - "the Government of the House appertains to us; and the trades to our Fathers or Husbands". That is not in dispute; the dispute is whether women need to learn to keep accounts to fulfil this role.

¹¹⁸ No pages are numbered in this short book.

Wives who have a knowledge of accounts can “help and ease their Husbands” during the husband’s life and bring “safety to their name and posterity after death” by being able to carry on the business as a widow. I am not sure that so blunt a reminder of his mortality would be a convincing argument for a husband to allow his wife to learn account keeping.

A wife trained in account keeping would not take long to do the books - a mere hour a day “to keep me and mine from ruine and poverty.”

The author considers the objection that the keeping of accounts is “too high and mysterious for the weaker sex and it will make them proud.” She states that keeping accounts is no harder than lace-making “(a)nd God forbid that the Practice of a useful Virtue should prompt us to a contrary Vice.”

Interestingly, the book ends with an advertisement:

If any Persons desire the Assistance of a Master in this Learning, Mr.
Randolph, School-Master in Mugwel-Street, near Chirurgeons-Hall, will attend
them, at home or abroad.

Although the advertisement is addressed to those of either sex, its appearance in a pamphlet by a woman for women suggests that Mr Randolph’s intention was to teach women how to keep accounts. That he chose to advertise in such a book indicates that women learning to keep accounts was not radical; otherwise he would surely have chosen a more mainstream outlet if he was serious in wanting to drum up business.

The predominantly male authorship of bookkeeping texts, predominance of male teachers of account keeping, evidence that some girls learnt to keep accounts and that many boys did not, and the 1678 book advising women to study bookkeeping, do not show conclusively that early bookkeeping treatises were all written with a female readership in mind. However, they do cast doubt on established assumptions that these treatises were only intended for a male readership.

Yamey (1981) comments that despite the large number of texts on bookkeeping, bookkeeping was not often at a high standard, as shown by the surviving account books. Sometimes, sound bookkeeping methods were adopted, only to lapse soon after. As Yamey says, many people buy cook books but never become good cooks.

His view is that the textbooks may have been ineffective because they were difficult and tedious. This would have especially true for women whose education had been largely practical and arts based, not theoretical and mathematically based, as the developing double entry system was to increasingly become.

Australian attitudes at the time were more egalitarian or perhaps it was simply that the shortage of skilled labour in the colony led to desperate measures, or at least, led to some breaking down of gender distinctions. Parker (1982) says that bookkeeping in early New South Wales was not an exclusively male occupation, although this is not what his evidence shows. It shows that *learning* bookkeeping was not an exclusively female occupation. It does not tell anything about who did the bookkeeping in practice. He gives examples of advertisements from *The Sydney Gazette* for new schools.

On 19 August 1804, Mr Crook advertised his school for Young Gentlemen. Pupils would be taught to read, speak and write English, taught book-keeping, geometry,

trigonometry, and mensuration practically applied in navigation, surveying and gauging, a general knowledge of geography, history and astronomy (Parker 1982).

The other advertisements were not restricted to male students.

An advertisement on 23 December 1804 by John Mitchell and James MacConnell, who offered English grammar and writing, Book-keeping after the Italian mode, French and mathematics (Perker 1982).

On 6 October 1805, an advertisement for a school at the Rocks in Sydney stated that it would teach reading, writing, vulgar and decimal arithmetic, mensuration and book-keeping according to the Italian mode (Parker 1982).

Thomas Taber advertised on 10 November 1805 a school in which children would receive instruction in reading, writing, arithmetic and book-keeping on the most reasonable terms (Parker 1982).

In true entrepreneurial spirit, H. and Mrs Perfact's advertisement of 6 June 1806 not only guaranteed to teach children reading, writing, merchants accompts, and needle work but offered a choice of the children attending school or Mr Perfact attending the children at their homes (Parker 1982).

As with most history, it is difficult to plot a simple linear progression. There is a British example of a text written for women. In 1820, C. Morrison published *A Young Lady's Guide to Practical Arithmetic and Book-keeping* (Frankland 1953). Since C. Morrison had previously published works on bookkeeping in 1814 and 1819, it must be assumed that he knew his market.

I'm not in favour of blue-stockings girls. A girl should think about making herself look attractive so she can get a good husband later on. Looks is more important than books, Miss Hunkey ...

Roald Dahl, *Matilda*, 1988

The Nineteenth Century

By the late nineteenth century, a change had occurred. The idealised notion of Woman led to arguably the most restricted time in women's history. The issue of suitable education for girls resurfaced during the late nineteenth century. Once again, there was no debate on whether girls should learn to keep accounts. This time it was different; the keeping of accounts was no longer part of a standard girls' education. By then, bookkeeping had arisen as a male profession and a subject of male study. In an age where the differences both physical and mental between women and men were emphasised, and accepted by most women as well as men, it would not have been appropriate for girls to learn bookkeeping. Bookkeeping had been formalised as a study and led to an occupation which was not available to women. The male was the head of the household and dealt with the accounts; there was no need for girls to learn bookkeeping. This does not mean that all men were able bookkeepers. In her biography of her childhood in rural Kenya, *The Flame Trees of Thika*, Elspeth Huxley writes¹¹⁹ of her father, Robin's ability to keep the accounts for their farm:

One, when clearing up some of these abandoned bits of paper, Tilly noticed, at the bottom of a column of very high figures, the terse conclusion: "Therefore, small

¹¹⁹ Although it is 1913 at the time, and I am referring to the nineteenth century, Huxley's autobiography makes it clear that white Kenya was a society caught in a bygone age, and was not commensurate with Britain in attitude, even if it more or less was in ladies' fashion.

sums do not matter." It was on this robust principle that Robin conducted his affairs (1984, p46).

At best, women were seen as only having to manage their own allowances or the household cash, and changes to the construction of both work and what constituted accounting meant that these tasks no longer met the definition of either one.

21 March 1890

Mother stayed in bed with a bad headache. Lil and I went to town, Mr Curlewis was in the tram and came over to us. He told me he was going to send tickets for University Commemoration, and also for a Social there. At night I pondered over my accounts. I don't know what to do for winter and evening dresses, I'm bankrupt and no prospect of pay.

7 December 1891

Went to see Herbert, spent from 11 am to 4 pm with him ... Night did accounts, etc.

16 February 1892

Night wrote to Astley (wretch) telling him we were waiting for his reply, also did accounts and I found I had 18 pence and sundry items owing at Farmers, heigho for a shower of almighty dollars

Ethel Turner, *Diaries*, 1889-1930

Young girls assimilated from childhood the notion that they were ordained by God to be dutiful wives and mothers and that their sphere was privately based. In middle to upper class households, most girls were educated at home by governesses whose education

was limited. Millicent Fawcett remembers her governess as “incompetent to the last degree” (Jalland 1986, p10). Maggie Harkness commented to her friend Beatrix Potter in 1879 that “girls brought up at home in a school-room, and shut up all day long with a woman who perhaps possesses no mind whatsoever” were not equipped for any independent life (Jalland 1986, p 11).

“Kindly sign your full name here,” he said, pointing to a spot on the large open page of the book, “and your ordinary signature, which you will attach to cheques, here.”

Anna wrote, but in doing so she became aware that she had no ordinary signature; she was obliged to invent one.

“Do you wish to draw anything out now? There is already a credit of four hundred and twenty pounds in your favour,” said Mr Lovatt, after he had handed her a cheque - book. A deposit - book and a pass - book.

“Oh, no, thank you,” Anna answered quickly. She keenly desired some money, but she well knew that courage would fail her to demand it without her father’s consent; moreover, she was in a whirl of uncertainty as to the uses of the three books, although Mr Lovatt had expounded them severally to her in simple language.

Arnold Bennett, *Anna of the Five Towns*, 1902

The keeping of accounts did not form part of the curriculum for these girls. It appears to have somehow been lost as a subject suitable for girls sometime in the nineteenth century.

"Of course," Mrs St George began again, "what I attach most importance to is that my girls should be taught to - to behave like ladies."

Miss Testvalley murmured: "Oh, yes. Drawing room accomplishments."

Edith Wharton, *The Buccaneers*, 1938

Jalland (1986) describes the at-home education of middle to upper class Victorian girls. Lucy Lyttleton, born 1841, whose father was the politician and scholar Lord Lyttleton, worked at poetry, the Christian year and bits of Shakespeare and Milton until a new governess imposed a regime of two days a week for Italian, two for French and two for English, with some music, drawing, arithmetic, repetition of Cromwell's geography and Reed's English history. Mary Gladstone, born 1847, daughter of the English prime minister, learnt French, Italian and some German. She read a great deal but there were no other formal studies.

A generation later, Molly Bell, daughter of a millionaire iron-master, learnt French, German, a little Italian, to play the piano, sing and dance and how to make small talk. In 1912, May Harcourt engaged a day governess to teach one of her daughters French. Her girls were also taught drawing, elocution, fencing, dancing, German, singing and skating (Jalland 1986).

(E)verything was neglected but French, German, music, singing; dancing, fancy-work and a little drawing - such drawing as might produce the greatest show with the smallest labour, and the principal parts of which were generally done by me (their governess).

Anne Bronte, *Agnes Grey*, 1847

There were boarding schools although they seem to have been used by those in the middle levels of the middle class and only when there had been exceptional family circumstances, such as the death of a parent. Girls at these schools did not fare better; in the 1880s, Olive and Violet Maxse learnt music, needlework and drawing, and rested in the afternoons. Louise Childers, who boarded from 1867 to 1874, learnt English, French, German, Italian, singing, music, riding and callisthenics (Jalland 1986).

Girls whose parents could not afford governesses or boarding schools received a minimal education in reading, writing and arithmetic, with possibly some history and geography. Most of the public money spent on education was used to provide elementary schools; higher education was left to institutions, endowed or otherwise privately funded, so that access to further formal education was strictly bound by class (Ensor 1992).

Between the debates on suitable education for girls which took place in the seventeenth century and those of the late nineteenth century, there had been an enormous shift in attitudes. Women were more constrained by an ideal than ever before. Men had developed bookkeeping as an occupation, and a formal occupation required a formal body of knowledge. But women were increasingly denied access to formal knowledge, particularly when it related to a vocation they could never pursue¹²⁰, and was being taught in an increasingly institutionalised manner, through clerkships and formal study while working full-time as a bookkeeper.

Gelpi (1981) says that education became almost an obsession during the nineteenth century, particularly for the middle classes, for two reasons. The middle classes were

¹²⁰ There were many barriers to women pursuing a career in accounting. Apart from the construction of accounting work as men's work and later, the barrier put in place by male accountants who refused to admit women to the profession, there was the

rapidly expanding in number and education was viewed as a way of achieving social mobility and prestige. Also, education was seen as a way of maintaining social order. Neither of these reasons had relevance to women. They were excluded from the professions and could only achieve social mobility through marriage. They did not have the vote and their political power and potential to cause social unrest was extremely limited. This created a dichotomy of views. Some saw the education of girls as important and others saw it as inessential. The education of boys was deemed essential. Since the role of women had been constructed as that of wife and mother, the type of education that most girls received was driven by ideas about what they needed to fulfil their role.

English writer and school teacher Elizabeth Missing Sewell, described her fears concerning the education of girls:

Not one girl in a hundred would be able to work up the subjects required for an Indian Civil Service Examination, in the way which boys do. And for one very obvious reason, putting aside all others. Her health would break down under the effort. And health is the obstacle, which, even under the most favourable circumstances, must stand in the way of a girl's acquiring the intellectual strength which, at this age, is so invaluable to a boy. He has been tossed about the world, left in a great measure to his own resources, and been inured to a constant physical exertion. He has been riding, and boating, and playing cricket, and both body and mind have been roused to energy; and so, when he comes to study, he has a sense of power which acts mentally as well as physically, and enables him to grasp difficulties, and master them. The girl, on the contrary, has been guarded from over fatigue, subject to restrictions with regard to cold, and heat, and hours of study, seldom trusted away from home, allowed only a small share of responsibility; - not willingly, with any wish to thwart her inclinations – but simply

psychological barrier imposed by women, who had been conditioned to accept the role men, in the guise of society, gave them.

because, if she is not thus guarded, if she is allowed to run the risks, which, to the boy, are a matter of indifference, she will probably develop some disease, which, if not fatal, will, at any rate, be an injury to her for life (1966, p396-7)

A Recycled Pattern

The most effective way to control another person is to control their mind. Gulag archipelago writers such as Solzhenitzken are important not only for the story they tell of the Siberian labour camps but for what they show of the human spirit and the ability to maintain convictions despite mind-numbing conditions. The Dalai Lama's autobiography, *Freedom in Exile*, is more compelling because of its chapters on the inability of the Chinese government to control the minds of Tibetans and make them forget their cultural heritage.

This is a chapter about mind control. If elite groups want to maintain power, they must convince those over whom they seek power to acquiesce. This chapter outlines male attempts to control women by constructing an ideal of Woman and forcing women to aspire to that ideal, and by reinforcing that ideal through education. It is too easy to say that society constructed the ideal Woman. It was not society; it was men. Men controlled nineteenth century British society and their views prevailed. That many women bought the image that men constructed but that a few rejected the ideal and rebelled, is evidence of the extent of male domination of nineteenth century society.

Thus far women have been the mere echoes of men. Our laws and constitutions, our creeds and codes, and the customs of social life are all of masculine origin. The true woman is of yet a dream of the future.

Elizabeth Cady Stanton, *Speech at the International Council of Women*, 1888

The image that men constructed and expected all women to strive towards was that of a middle class leisured woman, despite the fact that many women were not middle class, whatever that may mean. That the ideal Woman was a woman of leisure pandered to the self-aggrandising notions of middle class men. In the nineteenth century, Britain's new wealth was coming from the middle classes. It was a sign that a man had "arrived" economically and socially if his wife did not have to work and if she could be seen as a lady of leisure, which was the middle class notion of how ladies of the upper classes had always lived. As with most views by outsiders looking in, imitation of upper class womanhood did not reflect reality either. In all levels of society, women's experiences were far more diverse and not easily generalisable. Yet the notion of an ideal Woman tried to do just that; it tried to bring in one-size-fits-all Womanhood.

Once women are generalised in a particular way, it is important that they continue to conform to the mould. Other wise, they provide at best a challenge, and at worst a threat, to the social order. This was particularly true in the nineteenth century, when order in society was highly prized. Education, the control of the mind, provided the means by which women could be taught to maintain their role.

From the first years to which my memory stretches, I have been a disappointed woman. When, with my brothers, I reached forth after sources of knowledge, I was reproved with "It isn't fit for you; it doesn't belong to women." ... Every employment was closed to me, except those of the teacher, the seamstress, and the housekeeper. In education, in marriage, in religion, in everything, disappointment is the lot of woman. It shall be the business of my life to deepen this disappointment in every woman's heart until she bows down to it no longer. I wish that women, instead of being walking show-cases, instead of begging of their fathers and brothers the latest and gayest new bonnet, would ask of them their rights.

Lucy Stone, *Speech*, 1855

The nineteenth century became the time when women's drawing room accomplishments were valued. There was a proliferation of women's magazines and household management manuals. These lauded the praises of women who were skilful household managers and, with missionary zeal, provided advice to those who were not. One can only ponder the reaction of women whose traditional work had encompassed household management and who were now being taught, through media such as letters, articles, advertisements and recipes in women's magazines, that a particular floor polish, a certain recipe, a different way of folding napkins, could bring personal satisfaction to them, make them better housekeepers and bring the ultimate reward of a happy husband and serene home. That women flocked to buy the magazines (as they do today) indicates the success of the subtle education campaign.

Not so subtle was the direct debate on suitable education for women, a debate whose agenda was set by men. A strict line was set dividing girls' and boys' education, although as access to education filtered down to the lower classes, there was less distinction made between the sexes; both suffered from poor access to education. As with the notion of Woman, it was a debate which focussed on middle class values. The growth of the public education systems was aimed at this stratum of society. Upper class girls were still primarily educated at home with governesses. In their early years, they were often educated alongside their brothers, but with the propensity of the British upper classes to send boys to boarding school often from as young as seven years of age, home education of a girl was no guarantee of a more comprehensive education.

Nineteenth century attitudes about the ideal Woman, woman's place being in the home, and girls needing only the education that fitted them to be in the home, are significant for understanding the shift in attitudes to women's accounting work.

Put simply, it was not work. Work was something that was paid and took place outside the home. Women were, theoretically at least, ladies of leisure who did not worry themselves with mundane things. That women still had to make sure the pantry was stocked, had to plan menus and manage the servants, still had to ensure that the cash economy of the household was managed on a day to day basis (irrespective of whether their husbands chose to maintain formal accounts, or check the accounts their wives kept) was conveniently overlooked or patently ignored from any debate about work because it happened at home, was part of women's traditional role, was unpaid and was reconstructed as the behind-the-scenes support for the waged work of the male breadwinner.

As middle class notions filtered to other levels of society, this view became the norm. One of the reasons women who did similar work to men could be paid less was because they were still seen as working for pin money, not like a man's job (since man was the breadwinner). This was so irrespective of the economic reality that many families were dependent on the additional income of the wife. Nineteenth century society was good at overlooking what it did not want to see or what did not fit its own notion of what it was like. It was this same thinking that led to the complete repression of sexual matters in the nineteenth century and the rejection of woman as a sexual being.

Accounting did not become male dominated simply because women were not allowed membership of the early accounting associations, could not get access to training and could not get jobs in accounting, although these things were significant and very real barriers to their entry. Accounting became male dominated because women's accounting work became invisible. Women still managed household budgets, they still dealt with the cash economy of the family, but society had moved the goal-posts of what was considered accounting. In Australia in recent years, cash flow statements have increased in importance. But women accounted for cash flows throughout the nineteenth century. Maybe they did not use debits and credits (because as girls'

education changed, less were skilled in this area) but they used common sense to balance budgets. Maybe they did not keep journals and ledgers but figures scrawled on the back of a used envelope are no less accounting *unless we choose not to define them as accounting*.

The salient feature for a history of women's accounting work is that the nineteenth century redefined accounting work, and that redefinition excluded women's work, even though that work had previously been considered accounting and even though that work had not changed. Women's accounting work was redefined because work itself was redefined. I looked at this in the previous chapter. It was redefined because the notion of Woman was defined in such a way that there was no room for recognition of women's work in the home, and as the nineteenth century progressed, and fewer women were taught accounting because it was no longer seen as a skill necessary to become ideal Woman, it became easier for society to make the ongoing accounting work of women invisible.

Conclusion

This chapter has looked at the effect on accounting of the nineteenth century construction of woman as the angel of the hearth. This construction was not natural; it was artificial and did not even represent reality. Women were not all pure innocents best kept at home for their own protection and so they could be a solace to their husband after his long and tiring day working outside the home. Many women worked outside the home and those who stayed at home usually worked too, although their work became invisible because it was generally without recompense.

There were advantages to women in buying into and accepting the rhetoric about being angels of the hearth. It did free many from the obligation to participate in the business world and it did mean that their needs would be met with little effort on their part. Whether the women who really did become ladies of leisure and move somewhere

towards the ideal were aware that they had also lost is debateable. Certainly, the more militant women realised and spoke vehemently about the injustice of being denied an equal education and equality in the work-place. Perhaps they would have gained more support from women if they had spoken about the boredom of trying to fill ones days as a lady of leisure, or the reality that leisure was subjugated to the demands of children and husband.

Through the myth of the angel of the hearth, men were able to gain power over women in the private as well as the public sphere. They maintained this power by controlling the debate on what women should learn and where they should learn. And it became clear that women should not learn accounting (for what use could it be?) and if they did, it would be second rate knowledge, because the process of acquiring knowledge had been abstracted and moved into the public sphere, which women were not viewed as free to enter, a theme I will develop in the next chapter.

I can be smart when I want to but men don't like it.

Marilyn Monroe in *Gentlemen Prefer Blondes*

Margaret's Story

I learned bookkeeping at school. My father was an accountant who spent most of his life as a teacher and taught bookkeeping and my mother also taught bookkeeping. He kept the books for various community organisations and she would check his trial balances. Being brought up in a home where bookkeeping was done, it didn't occur to me that there were people who didn't understand bookkeeping. I did it for matriculation. I liked it, did well at it and studied it at teacher's college too.

In Queensland, where I went to school, I studied bookkeeping, shorthand and typing. These were the commercial subjects and from age 15, you could go out as a stenographer or bookkeeper. You had to go on to years 11 and 12 at high school to do accounting; it was a senior subject. I went to a large high school in Toowoomba. The majority of teachers teaching bookkeeping at junior high school were female but men taught accounting.

We had the most gorgeous lecturer at teacher's college for bookkeeping. We were divided into two groups —one had no males and the other only had two males. I remember that he said that we women had to go to university to complete our studies because as a woman it was especially important that you had the qualification to be credible. All our lecturers were male — except the art teacher.

I went to teach in the country. I taught commercial shorthand, bookkeeping and typing at school. In my position, I had a close tie to local employers. They would look upon

me almost like the local CES¹²¹ and come to me asking me to recommend students for jobs.

I went to Darwin Community College after that. You might be interested in this ... they taught Housewives' Bookkeeping, Housewives' Shorthand and Housewives' Typing. They were they names of the subjects and they were taught to housewives. They were taught by females in the commercial area. The accounting area was separate and had male teachers. Bookkeeping was female and accounting was male. The accounting school didn't have subjects with names like that.

We taught aborigines under a government scheme for aboriginal education. They were paid \$94 a week in 1974 to come and study. It wasn't paid on the basis of them passing so hardly any completed although a lot started. A few wanted the skills to take back to their community but most just wanted the money. The female teachers taught them – not the males.

I was out of the workforce with children then I taught at TAFE¹²². The Victorian Commercial Teachers' Association provided a lot of the teaching materials.

I taught in Queensland, preparing students for external exams. That was when I got interested in elementary computing packages. I went on an Attache course and started learning word processing. I taught in business and secretarial parts of the TAFE, not in the accounting parts, because I was a woman teaching women. There was a real divide in the 1970s between bookkeeping and accounting at TAFE. Yet I found that mostly women wanted to learn about this area and many of them were keeping the books of a business before they came to us.

¹²¹ Commonwealth Employment Service

I did study one accounting unit at the Canberra College of Advanced Education. We had a male lecturer who was hopeless. None of the male students understood accounting so, with another TAFE teacher, we ran tutorials for them on the side. We were taught some bookkeeping – no present or future value and the lecturer gave the clear message that he did not want to explain debits and credits in detail because that was bookkeeping and he was teaching accounting.

I didn't do any more accounting study after that because I had our third child. Even though I was a teacher of bookkeeping, I handed over all the household books to John (my husband). He did all the banking too. Maybe it was because I was busy with the kids. He signed all the cheques. John had been signing my signature on the cheques for years. Once, I signed a cheque myself and the bank queried the signature. They only recognised John's forgery of my signature.

I started taking over the books and things when the children were off my hands. It was gradual.

I'm ashamed to admit this, but we never budgeted. I was very frugal because I was brought up in a household with six kids. John worked a second job at night so we managed.

Somehow, I found myself with all the books. I think I really took over when we started the business from home. I took leave without pay to get industry experience then started working in the centre for Value Management. After my mastectomy in June 1994, things changed and then I started doing all our finances. I never felt confident

¹²² Technical and Further Education colleges.

about my bookkeeping even though I taught it. I always felt that what I did was less than perfect because I wasn't an accountant. I didn't feel I knew enough ... was qualified. Although I gave all our tax stuff to the accountant and they altered things and didn't claim something they should have claimed. I found their mistake and challenged them. Previously, I wouldn't have had the confidence to do that. Here I am putting it in to a credible source and they make a mistake.

Chapter 6

Just One of the Boys

Having forged a majority change in consciousness, we are now ready for more institutional, systematic change in the eighties. A redistribution of power in families, a revolution in the way children are raised and by whom, flexible work schedules outside the home, recognition of work done by women (and men) in the home, a lessening of the violence that is rooted in the cult of masculinity, the redistribution of wealth that would begin if we actually got comparable pay: all these structural changes are possible because hopes were raised in the seventies.

Gloria Steinem, *Outrageous Acts and Everyday Rebellions*, 1983

Introduction

Gloria Steinem got it wrong. She wrote of the consciousness raising of women in the 1970s and looked to a world where men and women were equal in the 1980s. She was out by a century. What is most significant about her writings is that she still had to make the same calls for change that were being made a century earlier.

In the previous two chapters, I have been examining the changes in the nineteenth century that impinged on women's traditional accounting work and left them invisible participants doing a job which was no longer recognised as work. The nature of work

changed during the nineteenth century, and so did the definition of work¹²³. As the home became the place of respite from the work-place rather than the work-place itself, and as the family became a unit of consumption rather than a unit of production, women, who were constructed by society as leisured home bodies, ceased to be valued other than for their reproductive and nurturing role.

As angels of the hearth, they did not require the same set of skills which men who would be breadwinners and go out to work, required. It was the age-old tale of man the hunter and woman the preparer of food being replayed.

Before the nineteenth century, women's accounting work had been visible but by the end of the nineteenth century, their involvement in accounting had become invisible. Sometimes this vanishing trick was fact: women of the privileged and middle classes were prevented from learning how to do accounting and were prevented from entering the work-place when it moved from the private to the public sphere. In other cases, the vanishing trick had more to do with perceptions than reality: the work of women who continued to work in the home as they had always done but did not have a separate job title as an accountant or bookkeeper or receive recompense, became invisible.

This chapter identifies changes that were taking place in accounting itself that excluded women or added to the invisibility of their ongoing accounting work at home.

The nineteenth century was a time of rapid change in accounting. Company accounting and management accounting were in their infancy. With the expansion of industry, there was a growing need for accountants and their numbers, as well as the tasks they performed, increased exponentially.

¹²³ As with previous chapters, my discussion refers to Britain unless otherwise stated.

For women, these changes were incidental. More significant for them was their exclusion from the infant accounting associations. As membership became a prerequisite to accounting practice, denial of membership to women meant that they were excluded from a burgeoning profession.

The new accounting profession sought to restrict entry to those who met certain requirements. Apart from the gender requirement, there was a social requirement. One had to be suitable socially. This did not need to be spelt out; class divisions were sufficiently marked to ensure that only those who were socially acceptable were articulated for training, a prerequisite to membership of the new profession. There was also a knowledge requirement. Members of the accounting profession acquired a certain body of knowledge, that knowledge necessary to perform the work of an accountant. This knowledge had to be obtained in a formal way, by being articulated in an accounting position and later, through university study. Women were excluded from acquiring this knowledge so they were unable to demonstrate that they could be good accountants, even if the membership bar could be reversed.

Birth of a Profession

Thane (1992) says that industrialisation led to accounting becoming a distinct profession. She says that it was a response to the increased needs of businesses and the growing division of labour. That would explain why more people with accounting training were needed, but it does not explain why they needed to form professional accounting associations.

Perhaps it was simply part of the ordering vision of the nineteenth century. However, professional associations existed in some areas prior to the nineteenth century. The

Royal College of Surgeons was established in 1800. The Society of Apothecaries had commenced in 1815, set up under an Act of Parliament which required five years as an apprentice and “walking the hospitals” before a final examination for membership. By the start of the nineteenth century, many British hospitals had organised their own medical schools. These soon supplanted the old apprenticeship system. They had the added bonus of allowing specialisation.

I believe that the growth of the professions was directly linked to social divisions. I would go even further; the professional associations were a way of reinforcing and institutionalising social¹²⁴ divisions. The motives of those forming professions were not the same as the motives of those who banded together in trade unions. Both groups had the same effect from women’s perspective; both sought to exclude women.

Professionals were better paid. It is likely that they saw their professional membership as a sign of status. Davies (1975) states that professionals were better able to cope with the societal changes that were occurring around them, although I would argue that they were a response to those changes.

As professions have sought to increase their status, they have restricted membership. Exclusivity is a hallmark of higher status, as the parents who place the names of their new born sons on waiting lists for British Public Schools well know. Medicine provides an appropriate example; in 1870, Britain had two female medical practitioners. Both had trained overseas, having been barred from studying medicine in Britain.

¹²⁴ I have referred to social rather than class divisions, despite the mass of literature on nineteenth century class divisions, because class is a broader concept and within classes, there were other divisions eg. geographic, gender and occupational.

In 1875, an Act of Parliament was passed permitting English universities to confer degrees on women. Oxford University refused to do so until 1920 and Cambridge University refused to do so until 1947. The Act conferring this power had come about largely by pressure from Sophia Jen-Blake, who had hired a teacher of medicine for herself and four other women after being refused permission to study at Dublin University in 1969. One of the other students in her group, Edith Peachey, had come third in a public scholarship examination for second year medical students. The scholarship gave the right to free use of a university medical laboratory to the first four place getters in the examination. Miss Peachey was passed over and the fifth place-getter, a man, was awarded her scholarship. Miss Jen-Blake sued the university and lost.

When accountants banded together to form professional associations, they used law and medicine as role models. Like their role models, they imposed examinations on members and sought to exclude women.

This blatant anti-feminism came from the business philosophy small firms from which the profession of accounting came. This philosophy is well-captured by Charles Dickens in *Dombey and Son*, which first appeared in monthly instalments between 1846 and 1848.

Dombey is a merchant. He carries on business "within the liberties of the City of London", which meant near the bank of England. A generation earlier, Dombey's father would have lived above the shop, but Dombey lives in "a tall, dark, dreadfully genteel street in the region of Portland Place and Bryanston Square". His wife, Fanny, stays at home. Her role is to provide Dombey (and the business) with an heir. So far, she has failed, providing his with a daughter, a state totally unsatisfactory. We are told:

In the capital of the House's name and dignity, such a child was merely a piece of base coin that couldn't be invested – a bad Boy – nothing more.

Dombey and his family illustrate the nineteenth century stereotype and ideal. There is a distinction between the public and private sphere and the woman is firmly located in the private sphere, providing sexual services and being the angel of the hearth.

This does not mean that women were totally excluded from the work-force by either the advent of the professions or nineteenth century society. As I have previously stated, there was a gulf between nineteenth century ideals and practice.

Davies (1975) states that the Civil Service, which had been greatly enhanced by a series of reforms in 1870, led the way, showing that women could be employed in a supporting role to assist professional men. In 1870, the Postmaster-General took over responsibility for the Telegraph Office. He noted that twelve women were employed in the Telegraph Office and stated publicly that it was a hazardous experiment for women to be employed in the same work-place as men. Two years later, he announced that it with pleasure that more women are taken on. When a vacancy for twelve junior counter-women was advertised, he received 1200 applicants. He commented at the time that lack of employment opportunities for women meant that wages which would only attract men of inferior classes attracted women of superior classes and that because of their superior class, these women did a better job than their male counterparts. He also noted that employing women kept the pension list small as these women were obliged to resign on marriage. This practice was abolished in England in 1946; it lasted much longer in Australia. This incident shows that there was a reserve of women wanting to work.

The entry of large numbers of women into service areas of the work-force threatened the status of men who were already there. Previously, clerks had been distinguished by their literacy and their skills in shorthand and bookkeeping, rather than their earnings (Davies 1975). Mass education, which became available in the late nineteenth century, devalued the clerk's literacy skills and the entry of women drove down the pay. It is not surprising that men banded together to form trade unions to protect themselves. Similarly, it is not surprising that as businesses became larger and more specialised, men took care to band into associations that excluded women to safeguard their jobs.

As the need for accounting information expanded, so did the need for accountants. As accountants banded together into associations, they set stringent criteria for membership. These excluded many men as well as all women. To be a professional, one needed training and acceptance into a professional body of accountants: women were excluded from both the training and the professional admission. Women did not need training because they were "angels of the hearth" and they could not be admitted as professionals because they were not trained; it was a neat, circular argument by the male elite group who were accountants to preserve accounting for men¹²⁵.

These changes were symptoms of the wider changes which were taking place in society at the time. The exclusion of women from accounting commenced before professional accounting associations were established and before the issue of women accountants came up as a subject of debate by the accounting profession. When the subject was openly debated, it brought the issue into the open; it did not create it. It was the changed construction of what constituted accounting, what constituted work and what constituted women's role that made the female contribution invisible. Female accounting work had not changed; the social construction of it had.

For the history of women in accounting, the nineteenth century was significant because it made their account keeping knowledge which they practised in the home, a subjugated form of knowledge. A hierarchy of knowledge had been set in place in accounting and women's home based accounting knowledge invisible. By the time that men had formed into accounting associations, accounting was a recognised occupation. It contained bookkeepers, some of whom were women, but the majority of whom were men. Bookkeepers kept books of account. They understood debits and credits and were familiar with the mysteries of journals and ledgers. Above bookkeepers in the new hierarchy came accountants, who were members of professional accounting associations and were all men. Their knowledge may not have been greater than that of bookkeepers but they had professional credibility through their membership of an accounting association and as members of an exclusive club, they could exercise their members' rights to keep out undesirable elements, such as men of the wrong class and all women.

The presence of women in any occupation in the public sphere devalued it. Since women would work for lower wages than men, the job was devalued in economic terms. That it was the type of work which women could do debased it in social terms. In the nineteenth century, while there were female bookkeepers, bookkeeping could never attain the credibility of the profession on accounting.

¹²⁵ But only for men of a certain class; the accounting profession was not open to all men.

I wandered lonely as a –

They're in the top drawer, William,

Under your socks –

I wandered lonely as a –

No, not that drawer, the top one.

I wandered by myself –

We'll wear the ones you can find,

No, don't get overwrought my dear,

I'm coming.

I was out one day wandering

Lonely as a cloud when –

Softboiled egg, yes my dear,

As usual, three minutes –

As a cloud when all of a sudden –

Look, I said I'll cook it,

Just hold on will you –

All right, I'm coming.

One day I was out for a walk

When I saw this flock –

It can't be too hard, it had three minutes.

We'll put some butter on it.

This host of golden daffodils

As I was out for a stroll one –

Oh, you fancy a stroll, do you.

Yes, all right, William, I'm coming.

It's on the peg. Under your hat.

I'll bring my pad, shall I, in case

You want to jot something down?

Lynn Peters, *Why Dorothy Wordsworth is not
as famous As her Brother*, 1991

Becoming Professional

The Third Report of the Parliamentary Commission of 1857-58 lists the social positions of the fathers of 493 nominees to Civil Service clerkships in the Principal Departments. Eleven are the sons of peers, seven are the sons of Members of Parliament, twelve are the sons of other persons of title, sixty-seven come from military stock, and so the list continues. There are the sons of various levels of Civil Servant, the sons of professional men (including lawyers, clergymen, physicians, teachers and even a comedian), the sons of clerks to attorneys and bankers and eventually, the sons of merchants and tradesmen. Merchants and tradesmen includes accountants. They share this group with a diverse group that includes a bath proprietor, bleacher, carpenter, cardmaker, coal merchant, draper, hatter, sailmaker, tailor and wine merchant. Only one category follows this group – seventy-seven "Gentlemen, Miscellaneous". What is telling about this list is that in 1957-58, before accountants had banded together to form accounting associations, accounting was regarded as a trade.

This list was compiled prior to the Civil Service reforms. Civil Service jobs had been obtained through patronage; the reforms meant that jobs were subject to results at a competitive examination. The examination emphasised science and languages, but it was a step in the right direction.

"Well, I suppose you are all in the depths of business - ladies' business, I mean. Very different to my business, which is the real true law business. Playing with shawls is very different work to drawing up settlements."

Elizabeth Gaskell, *North and South*, 1854

In 1880, the Institute of Chartered Accountants of England and Wales had been incorporated. Five years later, the Society of Incorporated Accountants was established. As part of this move to professionalise the practice of accounting, only the select few, those who had been initiated into The Profession¹²⁶, were now permitted to practice as accountants, to be regarded as professionals. As with medicine and law, professionalise meant masculinise.

In 1889, the annual general meeting of the Society of Incorporated Accountants rejected women's admission by 229 votes to 88. The Society's official history records a member as saying:

Accountancy is among those professions which required for their proper fulfillment those masculine qualities and experience of the world and

¹²⁶ I use capitals to emphasise the importance of belonging to the accounting profession as a prerequisite to being a professional accountant and to emphasise the exclusive nature of membership.

intellectual capacity and courage which were very rarely to be found in members of the weaker sex (quoted in Davies 1975, p77).

Thane (1992) argues that it was the status insecurity of males who were fighting for recognition of their professions which made them hostile to the admission of women. She contends that males feared that if women were admitted to professional associations, it would hinder male acquisition of status and the levels of fee they could charge because of that status.

Although I have already alluded to this by arguing that men needed to exclude women to prevent the sort of wage lowering that had taken place in the Telegraph Office, I do not agree completely with Thane's view. Thane has turned female admission into a them (males) versus us (females) debate, "them" and "us", debate with "them" consciously trying to keep "us" out. It was not so simple. It is not only women who were excluded from membership of the new accounting associations.

Thane (1992) is bringing late twentieth century feminism to an analysis of nineteenth century male attitudes. In the process, she has left out one significant fact: men who were not socially acceptable were equally unwelcome to the early professional associations too. The reasons were different. Men who were not "the right sort" - a description intrinsically linked to social class - lacked the education, training and contacts to gain admission. Women were unacceptable because they were women and accounting was seen as men's work; they too were excluded by lack of access to education and training but their social unacceptance had a different basis from that of their male counterparts.

Thane (1992) correctly states that one of the advantages of professional associations were that members could establish and maintain higher fee schedules than previously.

However, she does not consider that the fee structure may have relied on a monopoly of aspects of accounting work by the accounting profession, not on the gender of the members. The monopoly would not have ceased to exist if women had been admitted.

Thane (1992) assumes that the male is the oppressor and the women is the oppressed. This is a naïve view of a complex problem, which locates late 1800s and early 1900s male (ab)use of power within late 1900s male consciousness. Foucault (1972) shows that power is often located outside the conscious. Thus, he focuses on the field of power rather than its “authors”:

Let us not ... ask why certain people want to dominate, what they seek, what is their overall strategy. Let us ask, instead, how things work at the level of those continuous and uninterrupted processes which subject our bodies, govern our gestures, dictate our behaviours etc. In other words, rather than ask ourselves how [for example] the sovereign appears to us in his lofty isolation, we should try to discover how it is that subjects are gradually, progressively, really and materially constituted through a multiplicity of organisms, forces, energies, materials, desires, thoughts, etc. We should try to grasp subjection in its material instance as a constitution of subjects (1972, p97).

Society was the oppressor of women, but the male accountants who exercised their power to vote against female membership of the accounting profession were not merely a tool of that oppression: they were the oppressors. Society is a nebulous concept; it is people within that society who are oppressors or oppressed.

There were women who questioned or tried to resist male domination, as most forcefully seen in the suffrage debate¹²⁷, and there were women who supported society's

¹²⁷ Not all women supported suffrage. Female writer George Eliot, Florence Nightingale and Queen Victoria all condemned it as madness. George Eliot thought that suffrage

construction of women and who were happy to be “angels of the hearth”, taken care of by their man. There were also men who opposed the oppressive construction of women, including the founder of the London Association of Accountants, a body which restricted admission to men only (Lehman 1992). He spoke in favour of admitting women but he expressed a minority view and was outvoted by the majority of members, who refused to admit women.

It was not until after the First World War, in 1920, that the first woman, Mary Harris-Smith, was admitted to practice as an accountant. She was the daughter of the association’s president. In 1922, the first woman to have been articled as a clerk was admitted. She had been articled to her father.

Anna gets a job working as a bookkeeper for the local five-and-dime. At first, she enjoys the challenge of balancing the figures, ordering the day’s take in a general ledger. But soon it becomes rote, a task she could perform in her sleep. It doesn’t even pay that well, and she is cooped up in an airless, windowless back office without company. It occurs to her that what she does is not unlike housework; that is, she repeats the same tasks day in, day out, the figures unbalanced yet properly totalled by the end of the day. Even though there may be a variety of things to do, they are always the same each week (“Make the beds on Monday, laundry on Tuesday, the floors on Wednesday, dusting on Thursday, and so on”). Debits and credits. Balance. Housework. And sitting all day is as bad as being on your feet, she discovers. Since she is the only black person here, she is virtually friendless. Sometimes she wonders if this job was given to her as a favour to someone else.

Whitney Otto, *How to Make an American Quilt*, 1991

would undermine the particular character of women’s femininity (Evans 1994). Even many suffragettes acknowledged that physiological and intellectual differences fitted men for public life and women for domesticity (Jalland 1986)

The construction of women as angels of the hearth meant that bookkeeping did not become an occupation for women, although there certainly were some female bookkeepers. Bookkeeping was viewed as men's work. For the class of women who would have been able to be bookkeepers, the options were far more limited – staying at home or possibly being a governess, if financial circumstances demanded that they work outside the home¹²⁸.

The rise of the accounting profession reduced the status of bookkeeping. A bookkeeper was a person with a job. An accountant was a professional person with a career. A bookkeeper might have been female, but most were male. An accountant was male. A new hierarchy had developed, but it reinforces the old rules: men were at the top of the hierarchy.

The men who made up the new accounting professional associations were not upper class men from the aristocracy. They were men of the middle classes. As explained in the previous chapter, these were the men for whom uppity women, women who did know “their place” or appear to conform to the notion of ideal Woman, were the greatest threat.

The accountant had a level of power which the bookkeeper had not been able to acquire. It is no accident that the accountant has been described as the high priest of business (Cleverley 1973); the rise of the accounting profession had all the hallmarks of a religion. Cleverley (1973) finds all the essential attributes of the priesthood in accounting: a strictly organised hierarchy governed by the priests (accountants) where the priests possess arcane knowledge and skills denied to others, and where

membership of the priesthood is jealously guarded and only open to a select few. To be admitted to the priesthood, one must be initiated in the proper manner, and once inside, priests enforce strict discipline on their members, who have an important role in guarding public morality. The central role of the priest is mediation. Cleverley (1973) notes that it is this role which gives the priest power. If belief in the power wanes, the priest's authority diminishes.

Educational training and professional admission gave accountants a level of power which had not previously existed in accounting. Yet women were excluded from both the educational access and the professional admission.

I have been down on some business to the Bank, which is beautiful as a Temple, all marble within, only in the place of the Altar, I saw only Cashier, - and instead of the preparation for a sacrifice, Income Tax Enquiries.

To deal largely with money, what an air it gives to any man. Here in this Bank each person holds his head high, like a King. Even he who, well decorated with medals, stands at the door, regarding the sky so as to be able to tell the greater ones when they emerge, what the weather is going to do.

Anon., *Letters of an English Judge to an English Gentlewoman*, 1934

Pursuing a religious analogy gives insights into the role of women in accounting.

Historically, new religions or religious sects which have been inspired by charismatic women but become institutionalised through the efforts of men (Hutch 1984). This pattern has been documented in Japan, Africa and the United States (Jules-Rosette

¹²⁸ Although being a governess was considered a respectable position for an educated woman, it was a low paid, low prestige job (consistent with women's work through the

1979, Hardacre 1976, Ruether 1974). As a religion was institutionalised, there was a change in leadership from female to male. This pattern is similar to the history of accounting; the keeping of accounts was a female function but was institutionalised by men.

As Sered (1994), who studied religions dominated by women, as opposed to those dominated by men, observes:

Yet the definition of institutionalization is typically vague, encompassing **both** the development of internal rank **and** the development of centralization. A closer look at the evidence proves that women's leadership often persists long past the point at which hierarchy emerges. Where women's power declines seems to be precisely at the point in which individual chapters or groups form into a centralised association (1994, p254).

Sered attributes this to two factors. Firstly, women's religions occur in societies which are largely patriarchal. Men take over once a religious movement is centralised because the access of women to the public domain is restricted in a male dominated society. Leadership of a small group does not present the problems for women that leadership of a larger organisation presents.

In accounting, the establishment of professional associations coincided with women being firmly located in the home sphere. Despite the militancy of some groups of women, women as a class were arguably less welcome in the public sphere than at any previous time in history. As accounting was redefined to refer only to waged work in the public domain, and then it was centralised with the establishment of accounting associations, women were excluded because they did not move freely in the public

ages). Also, a glut of governesses pushed wages even lower for this type of work.

world and because they were not permitted to become members of the accounting associations.. Women's power was not in the public sphere; any power they had, or men let them think they had, resided in the private sphere of the home.

Secondly, Sered contends that women's religions are non-centralised:

not because centralized organizations exclude women from leadership, but because women themselves have no need or desire for a centralized organizational structure (1994, p254).

Sered contends that central organisations are needed for power and conquest, to bring in new members and to ensure old ones do not leave. In accounting, professional organisations have a similar role; they are used as political lobby groups, as a means of allocating power in the profession, to control the entry requirements for new members, to ensure that existing members maintain membership if they wish to practise their profession, to discipline recalcitrant members, and to set practice standards for members, suggesting to the public that only those who are members meet the required standard.

Women did not suddenly cease to keep accounts when accounting became a profession. They may not have been given the kind of formal training in accounting that men entering the profession received, but many women still kept household accounts and doubtless, many others assisted with the accounts of the small family business¹²⁹ that continued to operate from at or near the home¹³⁰. The centralisation of accounting meant that the unpaid, low status accounting work of women became invisible partly because it was no longer construed as accounting.

¹²⁹ These continue to be important functions for many women today.

Sered explains that the centralisation of religion has been connected to the rise of political centralisation through the rise of the state:

There is convincing evidence that the rise of states is a process in which women generally have very little part. The development of a state-level political system (whether an indigenous monarchy or through foreign imperialism) has been shown to have a detrimental effect upon women's religious status (1994, p255).

Centralisation leads to the codification of religions and codification is a way of maintaining power and domination. In accounting, professional associations have attempted with varying levels of success to codify the rules of accounting through setting accounting standards. Even in countries where the rules are set by the state, the state must be advised by members of the professional bodies because they are the ones with specialised knowledge of the discipline. This forms the basis of capture theory.

The rise of the state had a deleterious effect on women's visible participation in accounting because it also altered the focus of what was considered accounting, highlighting the importance of accounting at the state level to meet national needs. Businesses contributed to the wealth of the nation, so they too had national importance; the only national importance that women's work had was that they were able to bear the soldiers of the future. Colley (1996) has shown how British nationalism was forged during the wars with France between 1707 and 1837. Britain defined itself by what it was not: it was not French, even though what was French depended more on a coloured picture than reality. Colley (1996) shows that the division between the public

¹³⁰ Industrialisation did not occur at an even pace throughout Britain, nor did it lead to an eradication of all small family run businesses.

and private sphere was occurring as early as the eighteenth century, although it became more pronounced (and problematic for women) in the nineteenth century.

In the public sphere, the (male) Parliament focussed on the financial and accounting needs of a country at war. Elsewhere, there was an emphasis on the physical, intellectual and emotional differences between men and women encapsulated in Rousseau's best-seller, *Emile* (1762)¹³¹. For Rousseau, a woman's sphere was the domestic one.

(S)ome pursuit is necessary to man, particularly to an Englishman; 'tis an animal quite incapable of leading a rational life (that is what we should call so) and quite insufficient to itself. It must always be running after a fox, a blue ribbon, a place or some such thing, or given up to play. I do think nature has given us women the best lot in this queer jumble of life ... Mrs Greville and several others don't like what (Rousseau) says about women (in *Emile*), nor his notions about them, so unwilling are our sex to give up being bel esprits, politiciens, gamesters and fine ladies, and to allow that a woman shines most in her own sphere.

(Caroline Fox to her sister, Emily Fitzgerald,
1766, in Tillyard 1995 at pp100-101)

Jane Austen, writing at the same time, unconsciously echoes Rousseau's view by choosing home based themes. Even Mary Wollstonecraft, who we would describe as

¹³¹ This book treated women as born to obey. They were viewed as vital to the state, but only for their reproductive capacities. Women were to be confined to the home, where they could have a gentle and improving sway over their husband and family, breast-feeding and indoctrinating their children in their patriotic duty. Women were less clever than men and physically weaker. Women who neglected their families, arranged for the wet nursing of their children or practised birth control were seen as endangering the state and violating their own natures (Tillyard 1995, Colley 1996;). In view of Rousseau's ideas about the role of mothering, it is ironic that the five children he

an early feminist writer, echoes these themes. In 1792, in *Vindication of the Rights of Woman*, she writes:

Man must necessarily fulfil the duties of a citizen, or be despised ... while he was employed in any of the departments of civil life, his wife, also an active citizen, should be equally intent to manage her family, educate her children, and assist her neighbours.

This period was accompanied by what Colley (1996) calls the cult of prolific maternity, fostered by an erroneous belief that Britain's population was declining and that more births would allow Britain to "better compete in terms of cannon-fodder with France" (Colley 1996, p255). Maternity hospitals were opened for the poor, breast feeding was encouraged and there were legislative moves to rescue foundlings and orphans.

The motto of the Lying-in Charity for Married Women at their own Habitations, a smart London charity patronised by the Prince of Wales in the 1780s, was frank and typical: 'Increase of Children a Nation's Strength' (Colley 1996, p255).

Such nationalistic sentiments certainly gives the admonition to "lie back and think of England" a whole new meaning.

All this reproductive activity left women little time (or inclination) to argue about what they were losing to men. Many women continued to keep accounts at home. Their work went without notice and without financial reward, but this did not represent a change in their circumstances; this had always been their situation.

By the end of the nineteenth century, the difference was in men's accounting work, not women's. Men could be accountants or men could be bookkeepers. Educational, financial, and other barriers of class may have limited the choice available to a man, but either avenue led to a recognised job for recompense which was located in the public sphere. As accounting moved from the private to public sphere, as bookkeeping grew as an occupation then accounting grew as a profession, women remained in the private sphere. As a higher degree of skill came to be associated with being an accountant, women's skill at keeping accounts become invisible.

Scientific Accounting and the Rise of Rationalism

Now, what I want is, Facts. Teach these boys and girls nothing but Facts. Facts alone are wanted in life. Plant nothing else, and root out everything else. You can only form the minds of reasoning animals upon Facts: nothing else will ever be of any service to them. This is the principle on which I bring up my own children, and this is the principle on which I bring up these children. Stick to Facts, sir!

Charles Dickens, *Hard Times*, 1854

A scientific revolution was under-way in the nineteenth century. It had started in the eighteenth century, when intellectual thought saw science as the epitome of enlightened reason. Science could offer a means of controlling aspects of nature harmful to man. Science could lead to the invention of machines and processes that would revolutionise man's environment for his betterment. The problem for women was that the nineteenth century construction of science was a male demesne, excluding women.

Wertheim (1995) relates the story of English physicist Mary Somerville. Mary was born in 1780. She received one year of formal schooling at Miss Primrose's boarding school.

She wanted to learn more and taught herself Latin. She became drawn to the study of mathematics and borrowed her brother's books to teach herself. Her parents were so concerned by this behaviour that they removed the candles from her room so that she could not study at night. Mary then memorised the books so she could work on problems in her head at night. Mary continued to teach herself, and entered a prestigious mathematics competition, which she won. It was only then that her interests were taken seriously. Mary Somerville's contribution to science was the translation of a seminal work on celestial mechanics written in French into English. She added copious explanatory notes and derivations of formulae. Her work became a standard textbook for students in advanced science courses at Cambridge University. A bust of her was commissioned by the Royal Society and placed in its Great Hall. However, she was not allowed to attend Cambridge University, nor was she permitted to join the Royal Society. In both instances, it was because she was female.

Nineteenth century accounting was infected by the virus of science. Scientific management, the basis of modern management accounting, was a creature of the nineteenth century. Since nineteenth century accounting was viewed as scientific, and women were excluded from nineteenth century science, then it follows that women would be excluded from nineteenth century accounting.

I am not referring to the Rochester School approach to acquiring knowledge in accounting, with its version of scientific method that construes the world based on observation and logic. I am referring to science as defined in the nineteenth century.

Words may change meaning over time. The word "science" has long been used in connection with accounting, as has the word "art". But it is important to realise that these words both changed meaning over time.

Between 1494, when Fra Luca Pacioli published his *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*, and 1931, there were eleven treatises published on bookkeeping which used the word “art” or “science” in their title. Of the eleven, the four published between 1779 and the end of the nineteenth century all refer in their titles to accounting being a science. Since the eleven treatises represent less than 10 per cent of the works published on bookkeeping during the period 1494 to 1931, it is doubtful whether any conclusion can be drawn based on this¹³².

However, by examining the etymology of the words “science” and “art”, a different picture emerges. From the *Shorter Oxford English Dictionary*, which gives the etymology of words, in the Middle Ages, the words “art” and “science” were used synonymously for any knowledge acquired by study. There were seven recognised liberal arts (also called the seven liberal sciences). These were the subjects which became the core of undergraduate study at Oxford University: the *trivium* (grammar, logic, rhetoric) and the *quadrivium* (arithmetic, music, geometry, astronomy).

By 1600, “science” meant “a craft, trade or occupation requiring trained skill”.

By 1725, the meaning was more precise: “a branch of study which is concerned either with a connected body of demonstrated truths or observed facts systematically classified and more or less colligated by being brought under general laws, and which includes trustworthy methods for the discovery of new truth within its own domain”. The meaning has not changed significantly since 1725.

¹³² In 1931, Eldridge wrote *An Evolution of the Science of Book-keeping*. He listed the earlier published works, details of surviving early account books and rolls, and some developments in mechanised bookkeeping (punched cards and bookkeeping machines). One can only suppose that his claim to bookkeeping being a science rested on the chapter on mechanised bookkeeping, the product of scientific research; no other justification is given.

This change is important because it coincided with the development of a neutral, value free, objective model of science which became "the magnetic needle guiding other forms of modern knowledge" (Appleby, Hunt and Jacob 1994, p16), including accounting.

The philosophes of the eighteenth century, aided by political reformers and industrialists, invented the heroic model of science. They led an international movement for reform described as enlightened, and science functioned as the most powerful weapon in their arsenal against traditional institutions of church and state ... Ideas of progress and methods of reasoning became viable alternatives to the older intellectual absolutisms inherited from Christianization of the West. (Appleby, Hunt and Jacob 1994, p17)

Women were not excluded from science until it became "heroic". Before it had clout as a discipline, women were free to learn science; once it gained status, women were excluded.

Basua Makin's girls' school, which commenced in England in the late seventeenth century, teaching account keeping and "experimental philosophy", which was closer to our notion of science than studies described at the time as "science" or "scientific", which we would now consider part of liberal arts (Fraser 1984).

Yet within a century, science was not longer a subject suitable for girls, having been replaced by lady-like accomplishments which were not considered too taxing for the female brain (Jalland 1988).

In the present instance, she confessed and lamented her want of knowledge, declared that she would give anything in the world to be able to draw; and a lecture on the picturesque immediately followed, in which his instructions were so clear that she soon began to see beauty in every thing admired by him, and her attention was so earnest, that he soon became perfectly satisfied of her having a great deal of natural taste. He talked of fore-grounds, distances and second distances - side-screens and perspectives - lights and shades; and Catherine was so hopeful a scholar, that when they gained the top of Beechan cliff, she voluntarily rejected the whole city of Bath, as unworthy to make part of a landscape.

Jane Austen, *Northanger Abbey*, 1803

As the heroic model of science infected other areas, such as accounting, that had not been the traditional province of science, it was easy to argue that these other areas were not areas for women because science was not within women's understanding.

In adopting a recognised and accepted set of rules that could be taught in an abstracted way and formally examined as a prerequisite to the admission of prospective members to the accounting profession, accounting became a science. In excluding women from membership of accounting associations, in making women's accounting work invisible, men were excluding women from science.

In an age where scientific advancement was prized, this exclusion of women was another effective method of male elites maintaining their power over women. To maintain power, male elites had to identify differences between them and women, and use those differences to make women less than men. Men had successfully done this in the work-place, identifying women's work as different and something less because it

was primarily home based and unwaged work. Men had successfully identified this in the general psyche, making women angels of the hearth. This was a more subtle use of male power; men were able to convince women that they had moral sway from their home base. By making women feel they had some power, however ephemeral, there was less likelihood that women would challenge male domination. There was nothing subtle about men excluding women from membership of accounting associations; it was a clear statement by male elites of difference. The difference was that men (or at least, some men) could become accountants but women (*all* women) could not.

The meaning of “art” has also changed over time. In 1670, when Dafforne described bookkeeping as an art in the title of his treatise on bookkeeping, he could have equally used the term “science”. From the *Shorter Oxford English Dictionary*, in 1588, “art” meant “learning” or “science”. By 1677, seven years after Dafforne’s publication, “art” meant “technical or professional skill”, a similar meaning to that of “science” in 1600. So bookkeeping texts written in the eighteenth and nineteenth century could use the terms “art” and “science” interchangeably and still be referring to a scientific notion of accounting, in some form of the modern sense of the word “science”.

The word “art” had a secondary meaning more akin to the meaning we give it today, but this was used in reference to the craft work of guildsmen, so would not be appropriate in the context of treatises on bookkeeping. By examining the changing meaning of “science” and “art”, we can see that writers of early bookkeeping texts used the terms interchangeably to indicate that bookkeeping required skill and training. They were not forerunners of the modern debate about whether accounting is an art or a science. But their legacy lingers in the categorisation of accounting as one of the “human sciences” and the continued prevalence of scientific method in accounting research.

She arranged her mother's worsted-work, and fell back into her own thoughts - as completely forgotten by Mr Thornton as if she had not been in the room, so thoroughly was he occupied in explaining to Mr Hale the magnificent power, yet delicate adjustment of the might of the steam-hammer, which was recalling to Mr Hale some of the wonderful stories of subservient genii in the Arabian Nights - one moment stretching from earth to sky and filling all the width of the horizon, at the next obediently compressed into a vase small enough to be borne in the hand of a child.

"And this imagination of power, this practical realisation of a gigantic thought, came out of one man's brain in our good town. That very man has it within him to mount, step by step, on each wonder he achieves to higher marvels still. And I'll be bound to say, we have many among us who, if he were gone, could spring into the breach and carry on the war which compels, and shall compel, all material power to yield to science."

Elizabeth Gaskell¹³³, *North and South*, 1854

Once accounting and science became linked, new forms of accounting knowledge became possible. I have already stated that scientific management techniques led to the rise of management accounting. It is a moot point whether accounting became a more organised, disciplined method of inquiry and recording, paving the way for the professionalisation of accounting, or whether professionalisation forced accountants to adopt a more scientific approach to the discipline. Whichever came first, these developments did not include women; their place was firmly being carved out ... it was in the home.

¹³³ This novel is about the contrast between the rural south and industrial north of England. It is based on Elizabeth Gaskell's own experiences.

Old Wives' Tales and Abstracted Knowledge

Knowledge (has) become almost wholly institutionalised in the course of the 20th century. For most people, just about the only way to gain knowledge in our world is within expensive and cumbersome institutions. Since those institutions, principally universities, are largely maintained by the public purse, the State naturally expects a return from its investment ... It was not always like that. The primacy of formal and institutional modes of acquiring knowledge is of relatively recent date. Even more recent is the expectation that the dissemination of knowledge should be as the taxpayer's expense. The expansion of universities and institutes of higher education began in the 19th century, principally as a consequence of industrialisation. That was when the seeds of the distinction between useful and inessential knowledge were sown.

Andrew Riemer, *The Getting of Wisdom*,

The Australian Financial Review Magazine, March 1977

Male elites can maintain power over others by controlling what they learn. For instance, there were debates in the nineteenth century about what it was appropriate or women to learn. In addition to controlling *what* other subordinate groups learn, another effective means of control is to determine *how* they learn. In the nineteenth century, male elites controlled what women learned by teaching women drawing room accomplishments and arguing that an angel of the hearth only needs those skills necessary for the home environment. Although home management including the management of home finances, women did not need to learn complex accounting for this and gradually, account keeping ceased to be an area frequently taught to women.

During the nineteenth century, *how* men learnt changed. By the late nineteenth century, access to public education had improved. The acquisition of knowledge had become

more institutionalised through universities and, in areas such as accounting, through articulated clerkships and examinations held by the accounting associations.

But women did not have access to the universities, except in a few unusual cases, where British women attended European medical schools. Women did not have access to articulated clerkships in accounting, and if they had, they were barred from entry at the next level, which was professional admission.

Women's accounting work had not changed, nor had the way they learnt their accounting skills. But virtually everything else in accounting had changed around them. Only men had access to the changes; they could be articulated to learn accounting, they could be members of an accounting association, which gave them an opportunity to update their skills and develop networks of their colleagues. Men in accounting gained professional credibility; women were left on the side-lines.

Women's role changed because the scope, content and location of accounting work changed but the scope of women's work, its content and its location, did not change in a parallel way to the changes occurring in the scope, content and location of men's accounting work; since men are the power elites in our society, it was inevitable that women's accounting work rather than men's accounting work would be devalued and made invisible.

Any historical analysis of women's work is problematic because it is not easy to generalise; revisions of history to include women show them in varied roles, not only as wives, mothers, daughters and sisters, but as abbesses, warriors, spies, explorers, queens, soldiers (albeit often disguised as men), writers, actresses, and even husbands in single-sex marriages. Many women worked outside the home and when "the work-

place”¹³⁴ shifted from the private to public sphere¹³⁵, many women made the move to the public sphere too. Women of the upper classes primarily stayed in the home. Women of the middle classes aspired to staying home; it was a sign of affluence that a wife did not have to work. Yet despite the presence of women in the work-force and the evidence of strong and powerful women, nineteenth century women did not challenge the gradual re-casting of accounting as a male occupation. Perhaps this was because women were not powerful enough to challenge their position. It is not that women stopped keeping accounts and that their work-load was lightened.

It is more likely that women who were busy having and rearing children would not have thought it worth fighting for recognition of task they had always done and which had never been adequately recognised, even if they had considered it as an issue at all. It is the same today; women who spend much of their day driving children to and from school, ballet and music lessons, soccer training and netball matches, do not lobby to be called chauffeurs.

Nineteenth century women accepted the rhetoric that men and women inhabited two different but co-existing spheres. To some extent, they had to in order to make their lot more tolerable. Otherwise, gentility reverted to idleness and their drawing room accomplishments reverted to being a second rate education.

That men were able to monopolise accounting so easily must be aligned to the ideology of domesticity which kept women at home, the gendering of the work-force, the

¹³⁴ The inverted commas show that I am referring to a male interpretation of the work-place, which refers to the space outside the home. I do not agree with this view, since women at home worked and still work equally as hard. Even for men, the view that the work-place was outside the home was never entirely correct as there have always been men who have run businesses from home.

¹³⁵ In feudal England, work was mostly performed in the private sphere; as the estates were broken up and with urbanisation, industrialisation and better transportation,

redefinition of work as waged work and the redefinition of accounting as work carried on outside the home. But it is also connected to the changes to the way men acquired accounting knowledge, which was linked to their professional memberships, and which flowed from their position of power. As new ways of acquiring knowledge developed, women were excluded from that knowledge by being excluded from the means of acquiring that knowledge. Women had no means of acquiring knowledge that was learned outside the home in the public sphere when the ideology of domesticity locked them out of that sphere.

Prior to the Nineteenth Century

Traditionally, knowledge was passed down from mother to daughter and from master to apprentice, or father to son. Gradually, this way of acquiring knowledge changed.

The change occurred early in some areas, being related to the establishment of new universities. In the fourteenth century, Oxford was educating men for higher church offices, teaching religious knowledge and related subjects in a more formal, systematic way. Thus, the knowledge base of religion became abstracted by the teaching methods used and by knowledge being separated into the component that could be taught generically at university and the component that would be learnt in the work-place. There was no longer the same reliance on the one to one passing down of information in the work-place. Formal courses of study with designated content were required.

Johnson (1996) states that Oxford University and Cambridge University played virtually no part in the Industrial Revolution because male leaders were not coming from the privileged elite who attended these universities and in some areas, such as medicine, a

recognised work was the work performed in the public sphere; what a wife at home did without recompense was not recognised and valued as work.

degree was a barrier to entry. University teaching was not divided into disciplines (except in Germany and Scotland) and all men studied across the range of areas taught.

In accounting, the abstraction of knowledge was also occurring but, as with medicine and law, these areas were taught through the work-place. In these areas, the abstraction of knowledge was controlled by the profession, which set entrance exams in different subjects for its articled clerks. These clerks could no longer rely wholly on the knowledge they acquired on the job, but had to add to it by studying other examinable areas which they might not have encountered. In New South Wales, it is still possible to enter the legal profession this way, although it is more common for students to undertake tertiary studies in law.

Although apprenticeships continue in some occupational areas today, the apprentices are required to attend an institution for vocational training for two or three days each week. This is true of hairdressers, welders, mechanics, electricians, plumbers and other areas that have developed from a craft base. The process of abstraction of knowledge continues to gain momentum today, with vocational courses and in-house training for those jobs which are viewed as requiring a low skill level. Hence, there are now vocational courses for all areas of the hospitality industry¹³⁶. Many companies run their own training courses so employees learn "the company way". Perhaps the most famous of these is McDonalds, which has gone to the extent of establishing Hamburger University to train staff.

Later, as the guilds lessened in strength, industrialisation changed the way business was conducted, the empire and overseas trade expanded, the population burgeoned

¹³⁶ It was not until the knowledge in this area became abstracted that this industry was given a collective name.

and education improved ... at least for many boys. Changes in education led to changes in the way knowledge was acquired.

The expansion of knowledge itself meant that traditional ways of acquiring knowledge no longer sufficed. Until the end of the eighteenth century, the sum of knowledge seemed manageable. In mastering all the arts and sciences, Goethe was considered to know all that was worth knowing. While there were undoubtedly things Goethe did not know, the idea that a person can possess all knowledge is more important than whether Goethe actually had gaps in his knowledge or not. It reflects pre-industrial attitudes to knowledge.

Prior to the nineteenth century, gaining knowledge was equivalent to gaining wisdom. Men did not acquire carefully structured learning (as, for example, a student at a modern university would); there was a haphazard and unsystematic element to education. Men who had acquired wisdom had a responsibility to return their wisdom to the world. Their knowledge was seen as ennobling them and conferring virtue on them.

This changed during the nineteenth century. Wisdom ceased to be a source of virtue. Knowledge was a means of increasing wealth. Applied knowledge started to replace pure knowledge.

Women's accounting knowledge had always been applied knowledge. So had men's accounting knowledge. While this would suggest that women's accounting knowledge should have been valued more highly in the nineteenth century, this was not the case. Women's knowledge was not applied to make profits; it was not transferable to the waged work-place because of all the nineteenth century strictures on women that I have already discussed.

The Nineteenth Century

Certain kinds of knowledge may be richer sources of wisdom than others: we should pay more heed to that than the contemporary preoccupation with practicality allows. Economic theories come and go, but human nature remains constant. What people need is the ability to deal with perplexing and rapidly changing circumstances in private, economic, vocational and social life. Traditional sources of wisdom – Shakespeare and Dostoevsky, Plato and Spinoza and Goethe himself, Freud and Jung – may be the better teachers of how to survive in a world where there are few certainties and no guarantee that you will pursue the same calling, trade or profession in 10 years' time as you do today. Skills may easily atrophy; time often renders them useless. On the other hand, the wisdom that flows out of "pure" knowledge may endow its possessors with flexibility, with an ability to respond to the demands of a changing world. Women, because of the many roles they are called upon to play throughout their lifetime, often command such flexibility and capacity to adapt. That may be a product of their sensibility, spirit, or even, perhaps, their physiology. In the contemporary world, though, the kind of education that women continue to receive – in the humanities and in "soft sciences" such as psychology – may provide just as significant an explanation. The wisdom they acquire from such an education prepares them better to withstand the blandishments, spin-doctors, hidden persuaders and all those who would lead a gullible society by the nose.

Andrew Riemer, *The Getting of Wisdom*,

The Australian Financial Review Magazine, March 1977

The working class which came to prominence during the Industrial Revolution of eighteenth and nineteenth century England was a largely semi-skilled labour force, distinguishable from the unskilled rural work-force of earlier centuries. The machines which did not require skill to operate were operated by women; those requiring training

were operated by men. The rise of the institutions and the academy as repositories of learning for the professions gave men training which they had formerly acquired from their father or master on a one to one basis. Now, male learning was no longer on a one to one basis.

This was particularly the case in Scotland, which developed from being a provincial backwater to a centre of learning. For instance, from 1750 to 1850, Oxford and Cambridge produced 500 medical doctors. In the same period, Scottish universities produced 10,000 medical doctors (Colley 1996). It is no accident that David Hume in philosophy, Adam Smith in economics, William Robertson in history, John Millar in social theory, Joseph Black in science, James Watt in engineering, James Boswell in literature, the road-builder Thomas Telford, and the architects to George III, Robert Adam and Sir William Chambers, all came from Scotland. It is no accident that the oldest accounting professional association is from Scotland. The education of Scotsmen for the professions was advanced and combined with a strong Scottish Presbyterianism work ethic. As Colley explains:

Coming from a small country, and under persistent pressure from English prejudice, Scots in the world of letters, and in other realms of activity, tended to stick together and advance each other. "No Scot ever exerted himself but for a Scot", wrote Wilkes darkly, and this strong sense of collective identity enormously increased the impact they were able to make (1996, p129).

Many of these educated Scots travelled to the industrial north of England in search of work, reinforcing by their success that more men could be trained and at a faster rate if knowledge was acquired by modern methods rather than traditional one to one teaching. So there were social and economic reasons for accounting professional organisations.

Scotland was not a land of equality for women. They were constrained by the religious fundamentalism which assisted their husbands to progress; the women's place was behind, well behind, her man. The man was the head of the household and the woman's role was to stay home and to obey.

In *North and South*, Elizabeth Gaskell¹³⁷ suggests that there was not two-way cross-border traffic between Scotland and England. It was one-way: from Scotland to England. Men from the north of England's commercial classes did not go to Scotland for their education, although the English universities, which focused on the classics rather than more practical subjects and started boys much later, were seen as less relevant. Scotland was providing discipline specific University education when the English universities were still educating students with a little knowledge of a lot of areas. Elizabeth Gaskell writes from first-hand experience, having lived in the south of England until her marriage, when she moved to Manchester. In *North and South*, published in 1854, she writes:

Mr Hale met with several pupils, recommended to him by Mr Bell, or by the more immediate influence of Mr Thornton. They were mostly of the age when many boys would still be at school, but, according to the prevalent, and apparently well founded notions of Milton, to make a lad into a good tradesman, he must be caught young, and acclimatized to the life of the mill, or office, or warehouse. If he were sent to even the Scotch Universities, he came back unsettled for commercial pursuits: how much more so if he went to Oxford or Cambridge, where he could not be entered till he was eighteen? (1854, p67)

¹³⁷ She was a female author who wrote in the nineteenth century primarily about the industrial north of England.

Access to universities increased as more English universities were built, but it was access for men¹³⁸, not women. Few women attended university and those who did tended to go to Europe to study. Wealthy women had governesses at home. Women whose families could not afford governesses were not in social classes where university was an option economically, socially or academically. The formal education of women was minimal. For many, education continued on its traditional one to one basis: a governess educated her charge, a mother gave her daughter instructions about being a wife and mother. Any instruction received from a year or two in a school was minimal.

The difference between male and female acquisition of knowledge was indirectly acknowledged by an English peer following the enactment of the *Catholic Emancipation Act* of 1829. The Act was opposed by the Methodist communities of Devon, Cornwall and Wales. Large numbers of predominantly working class women signed petitions to Parliament opposing the Catholic emancipation. The peer, commenting on the anti-Catholic propaganda, said that he believed that tales of intolerance were handed down from one old woman to another (Colley 1992). This comment recognises that women, who were generally less formally educated than men, were more dependent on a traditional, largely oral culture.

¹³⁸ Not all men, of course. Only the upper and upper middle classes had the educational standard to sit the entrance examinations. Once at university, living expenses were a drain on those without some private income; this too acted as a filtering process.

That prick, she thought, as she remembered the night (her ex-husband) Morty came striding into the office, being his usual officious self. On-the-job training was how she picked up her knowledge of bookkeeping, along with the principles of business, and she was trying to teach him all she was learning as quickly as possible, so that eventually she could stay home. Her mom was watching Angela, her baby, grow up.

But Morty was not a man who stooped to learn from a woman. "Take care of it!" he would growl. He was only interested in being the front man, playing proprietor. She paid the bills, dealt with deliveries, did the firing. Morty, of course, did the hiring. He was strictly fun stuff. And when they outgrew the store, he wanted another, and then another. Be a bigger man. Brenda was stuck negotiating the leases, getting credit extended. At last, after Tony was born, it was too much, and they hired Sy, who took over the back office. Brenda gradually retreated to the house in Greenwich, only to find it was all wrong for her. The neighbours were snobs. Her parents were far away. The kids were unhappy. She was unhappy. She sighed. Nothing turned out the way you planned.

Olivia Goldsmith, *The First Wives Club*, 1992

As accounting relied less on a folkloric, oral tradition, and more on a formal base of abstracted knowledge more commensurate with an age that saw itself as scientific, women were increasingly excluded from that knowledge base so they continued to acquire knowledge in traditional ways. Attitudes to the way that women continued to acquire knowledge are encapsulated in the expression "old wives' tales". This expression is used pejoratively, indicating that the passed-down oral knowledge of women is a subjugated or lesser form of knowledge. "Women's intuition" is also treated in the same disparaging way, as a lesser form of knowledge.

Ruddick (1980) has criticised the distinction between formal thought or reason, which is associated with male thought, and intuition or more informal ways of knowing, which are associated with female thought. She has considered the knowledge required for child-rearing, challenging assertions that it is not as legitimate as formal learning just because it takes place in a private and less structured sphere.

Ruddick contends that mothers are involved in a discipline no less rigorous than law or medicine. It requires preparation, foresight, experience, training and the ability to reason. Maternal responses are not automatic but are the product of history, social values, cultural attitudes, thought, knowledge and experience. The vocabulary and logic of connections which mothers must acquire when dealing with their children is compared to that of a mathematician or theoretical physicist, except they can rely on generalisations, whereas mothers must refine their skills to fit each child. Mothers must manage these tasks in a constantly changing relationship with a growing child who is intentionally moving away from the relationship. Hence, the mother must be willing to alter her relationship with the child.

Ruddick tried to show that the idea of objective reality must change when applied to the life of a person, a child, rather than the abstract world of science. In the words of Morantz-Sanchez:

Part of Ruddick's purpose is to show that the devaluation of "women's" intuition derives more from a general cultural suspicion of all forms of knowledge that are nonscientific in the conventional sense. And, indeed, scholars in many disciplines are questioning the adequacy of using the scientific model as an absolute measure of what counts as knowledge. Thus feminist theorists are not alone in this work, but their contribution to the endeavour has been remarkable. In seeking a redefinition of notions of subjectivity and objectivity,

they have attempted to modify the radical separation between subject and object that has become characteristic of scientific thinking in the last three hundred years (Morantz-Sanchez 1992, p29).

Applying Ruddick's argument to accounting, women who kept accounts at home and managed the household economy were active in accounting work. They needed to satisfy the whims of the various members of a diverse and often large household, keeping the peace, keeping order, controlling the household budget and general household economy. This required foresight, management skills and a high level of commitment. A woman managing a large household may have been as active a financial manager as a man running a small to medium sized business. Yet the man's work was recognised and valued and the women's was not. If the man's business was profitable and well-run, he was adopting sound business principles. If the women ran the household economically and efficiently, she was simply being a housewife. This double standard has not been completely eradicated today.

The abstraction of a discipline occurs when its knowledge base moves away from the folkloric, handed down by tradition. As an area is abstracted, any remaining folkloric is, at best, devalued, and at worst, becomes invisible. This has certainly been the experience of women's role as keepers of accounts. In accounting, this process is connected with the institutionalisation of the knowledge base of that discipline¹³⁹.

¹³⁹ In theology, where this process of abstraction happened very early, women were excluded from university by custom and their lack of training in Latin, but also, by the process of institutionalising religious study (Sered 1994).

Constructing the Garment

Saul (1993) compares the professional associations of the nineteenth century to the old guilds. He states that individualism, a reconstructed version of the individual, began to take form in the early nineteenth century. In Saul's words:

Since ordinary people still retained a memory of the positive side of the Middle Ages – of the guilds with their mixture of craftsmanship and responsibility it was as if the new individualists were assuming the old responsibilities of the citizen. The memory of the responsible, professional guild member carried within it a still older memory – that of the citizen in the Greek city-state. The Athenian citizen – the idealized individual – had remained a semimythological role model for the citizen throughout Western history (1993, p471).

As Barthes (1993) has explained, myths can lose their factual basis over time and the myth becomes fact as we remember the myth and think we are remembering what used to be.

Professional associations did not simply fill a lacuna when guilds ceased. They were linked to specialisation in a way that the guilds had never been; being a member of a professional accounting association meant being a specialist in accounting. Specialists were valued for their skill but increasingly, the measure of their success was their ability to increase their personal wealth. A wealthy citizen was a responsible citizen.

The paradox for professional accountants was that the more expert they became, the more specialised their knowledge, and the more they had to rely on others who were also over small areas. It seems contradictory to say that as professional accountants gained power, they lost it, or rather, the nature of their power changed, and by becoming

a specialist in a small area, the professional accountant's power in society as a whole decreased.

So as male accountants were exercising their power over women creating barriers that prevented women entering the accounting profession, their own power was under threat in other ways.

Male accountants who formed accounting associations and excluded women had learnt the tricks of subjugation well. They put direct entry barriers in place. These could be fought against if women so chose. That they did not argue against these barriers for many years was a reflection of the place society – particularly men – had conditioned women to accept. More invidious was the distinction between the way men and women acquired accounting knowledge. Men managed to isolate this difference between themselves and women and use it to maintain power over women by making women's knowledge something less.

Conclusion

The nineteenth century was a time of great change for accounting. The role of accounting expanded into management accounting and the first professional accounting associations were formed. There was no place for women in these changes.

Accounting associations admitted people who had the necessary training to be accountants. That training was obtained in the paid work-place. Women who might have had the training to be accountants were excluded because society constructed them as angels of the hearth. Women who continued to work in the paid work-force tended not to have the education or contacts to consider accounting as a career. Class barriers could not be easily crossed. Accounting had ceased to welcome women to its

fold. Moreover, the work that women did ceased to be considered accounting. It was nameless. Accounting was done by bookkeepers or accountants; it was not done by women. The gap between women's (unnamed and unrecognised) accounting work and men's (named and recognised) was strengthened as the knowledge base of accounting became abstracted.

Accounting changed because society changed. It changed in a physical sense with industrialisation which led to large businesses being set up. Colonisation changed the access to raw materials, labour and the markets available for finished goods. With the development of the company form came the split between management and ownership, increasing the need for accountants and auditors who could report on a company. Transactions became more complex and numerous, information needs of owners and managers became more complex and diverse and accounting stepped in to fill the breach.

Accounting changed because the public sphere became more important than the private as the wealth of Britain now came primarily from the public sphere. Women were never given full entry to the public sphere.

The nineteenth century was a time of scientific advancement. Accounting reflected that advancement with its emphasis on providing a scientific way to manage. But science too was a male domain. The exclusion and invisibility of women was complete. Most women were not even aware of what they had lost.

My Story

Long before I knew what accountants did, I saw accounting work. My mother ran a sewing business from home and she had to calculate costs and keep her finances in order. The prices she charged barely covered costs but she was convinced that if she charged more, she would lose business. She also had to manage the household budget, no mean feat on a widow's pension and was putting a daughter through a private school. At the time, widows were paid less than single mothers; a widow's pension was barely enough to live on. There was a row of jam jars in one of the kitchen cupboards. Each one was labelled – Gas, Electricity, Housekeeping etc. The last one contained the money being set aside for my university education although she always hoped that I would win a scholarship, as I had to my school. Thank goodness for the Whitlam Plan which made university education freely available to all.

When I started studying accounting as part of a commerce/law degree, I still did not know exactly what an accountant did. Commerce/law had sounded more practical than arts/law so I decided to try it. I had never met an accountant but then, I had never met a lawyer either. In those days, nobody from Sydney's western suburbs went to university and none of the local accountants and lawyers actually lived in the area.

Since I had a good academic record, with a couple of university prizes, I had no trouble getting a job. Law firms were eager to employ me but wanted me to do family law (because as a female, I would be better at it, so I was told). It was irrelevant to them that I had not even studied family law and that all my law electives had been in business related areas. I decided to take a job with a chartered accounting firm.

I have always wondered how I got the job with them. They looked at the first page of my resume, commented that I had been to the right sort of school, asked some questions about the school and offered me a job.

I started work in the taxation division, preparing countless tax returns for companies and giving the occasional bit of taxation advice. Soon, the balance changed and I was primarily giving tax advice – mostly on bottom of the harbour schemes and investment allowances. I would prepare the advice, give it to my boss, he would look at it, his secretary would retype it with his name on it and he would hand it to the partner as his own work. He was soon promoted.

The new boss told me on his first day that it made him uncomfortable having females in the office who weren't secretaries. He said that he hoped I liked tax work because they could not send a female out on an audit ... what would the client think?

It was 1979-80 and women were burning their bras and talking about consciousness raising, except in chartered accounting where it was 1879-80.

I soon left for the Commonwealth Public Service. Working for the government may be maligned and ridiculed but it was one area where I never felt that my gender was relevant, even when I was the only professional female in a statutory authority (and an extremely pregnant one at that).

I know that the accounting profession has changed but from the stories I have heard from my ex-students – and I have been a university lecturer since 1986 – I do not think equality and accounting are two words which fit well together in the same sentence.

My last word is to those of my accounting colleagues who told me that a doctorate on women and accounting was not a "real" topic. I have been given various reasons for this: it has no numbers, women have to make it in a man's world, and nobody cares about women's history in accounting. The first of those criticisms I would dismiss as reflecting a positivist mindset. I would argue that this way of thinking is a male way of thinking which reflects the extent of the need to consider women in accounting. The second and third criticisms are more worrying because both were made to me by women accountants. They highlight that the need for change in accounting is long overdue.

Chapter 7

Nowhere to Run¹⁴⁰

"He does do some pretty silly things now and again, doesn't he, mummy?" Matilda said.

The mother, dialling the number on the phone, said, "I'm afraid men are not always quite as clever as they think they are. You will learn that when you get a bit older, my girl."

Roald Dahl, *Matilda*, 1988

Introduction

There is a joke about critical theorists being accountants who do not like numbers. I would respond that they are accountants for whom numbers can never tell the whole story. That is particularly so with the story I have told. If I had focussed on numbers alone, I could have said the number of male accountants has always exceeded the number of female accountants in Britain and in Australia, so accounting is male dominated. I would have concluded that the entry of more women into the accounting profession would have lessened the male domination.

¹⁴⁰ Although the title of this song by Martha Reeves referred to teenage love with its double entendre lyrics:

How can I fight a love that shouldn't be
 When it's so deep - so deep - it's inside of me
 My love reaches so high I can't get over it
 So wide I can't get round it, no.

it has a secondary message of entrapment, to which most women can relate at some time in their lives.

I could have looked at other numbers, such as the number of female to male students studying accounting at university. If I had started by examining the University of Canberra, where I have lectured since 1986, the numbers would have shown me that during that time, there have been slightly more female than male accounting students. Also, more female than male students have won prizes in accounting over that time. Of course, I could have argued that away as an anomaly; the real proof of the pudding is in the work-place and where are all the female accountants there?

The problem with focussing on numbers alone is that they can tell a very narrow story.

In Chapter 1, I stated that the numbers do not give the true picture because male dominance in accounting is not simply about dominating the numbers. Male dominance of accounting is more subtle and more complex than that. It is about dominating the ideas, the knowledge base and the ethos of accounting.

This type of all-encompassing domination needs time to take hold, unless it has always existed so to understand male domination of accounting today, one must examine the past to see how male power has been manifested in the past and how it has or has not changed over time. Since my interest is the domination by men of Australian accounting, an historical examination will necessarily be primarily of British accounting, since Australian accounting has a British heritage.

This type of examination challenges the validity of male power so it is threatening to the male elites who hold power in the accounting profession.

Since male power can be examined historically, my examination is limited to British accounting and its influence on Australian accounting. It cannot be applied to other places because they may have different historical influences. It cannot apply to women of other cultures because their experiences and their historical roots are undoubtedly different. Even other British colonies or former British colonies may not have experienced British influence in the same way that Australia has.

Saul (1993) believes that we live in the age of power and the holy trinity of power is organisation, technology and information. The drive for power has become a social value in itself. Winning power has become an indicator of social merit. Saul states that knowledge is the currency of power, echoing Foucault (1980). Saul asserts that those who can restrict the knowledge of others or maintain secrets over others can maintain power over them.

My historical examination of British accounting has shown that men were not always the power elites of accounting. In pre-industrial time, women shared this power and that in the upper levels of society, it was a role almost exclusively reserved for women.

Examining history is a bit like constructing a jigsaw puzzle where some of the pieces are missing. There will always be some conjecture and leaps of faith to be made in reconstructing history. The difficulty is to minimise the size of the leap. Sometimes, that is not easy; we think we have constructed a fairly good picture and then some more historical information is unearthed which completely changes the picture we have constructed (Burke 1991).

I believe that this is the case with accounting history. Male accounting historians had previously constructed a fairly good history based on the sources they had used. The problem was that the sources they *did not* use gave a different picture. With the growth

of women's history as a field of study, historians are expanding their view of history (Shapiro 1994). To write these new histories, they need new sources. The sources had always been there, available for use. But it is only now that they are being unearthed.

In addition to the more traditional historical sources of accounts, letters and diaries, I have used literature and films as source materials. These are not normal sources for accounting histories. For historical analysis, these have the same limitations as letters and diaries; they are the result of a cultivated pen and may not be representative. However, books and movies are a popular medium and must be grounded in reality or at least, appeal to the popular psyche, to maintain their appeal. Thus, for example, if the same themes are recurring in literature, themes about women keeping accounts or women being construed a particular way, one must question whether these themes are a reflection of their time. Books and films can give a popular view of the world which letters and diaries, by their very nature, cannot give. Books and films may exploit biases but they are the biases of the masses; letters and diaries reflect the biases of the individual.

By using a different set of sources, sources that capture women's past, I am able to take a different view of accounting history and once again give voice to the women whose contribution to accounting has been silenced.

An oral history is provided between each chapter and the next. The oral histories which both link and dissect my chapters are the bridge between the past and the present. I have given these histories without comment because I want to give voice to the women who told them to me. Otherwise, they continue to scream in the vacuum. I did not want their words to be diluted or filtered by my intervention. The themes of the chapters recur in the oral histories: women keeping accounts despite a lack of formal training, women doing accounting work without pay, women doing accounting work without being given a

job title that recognises their contribution, women whose contribution is not even classified as work because it remains invisible. I thought it was appropriate to end with my own story.

I do not pretend that I am unbiased. I would question whether it is possible for any historian to be unbiased. Perhaps they do rely on facts alone, but they have filtered those facts and they have chosen which to record, how to record them and the conclusions to make based upon them. I do not believe that neutrality in history is achievable, nor do I believe it is desirable. My aim is to show that women have been made invisible in British (and hence Australian) accounting and that this has been done deliberately and systematically to maintain male power in accounting. Male accounting historians who have ignored women from their histories are equally culpable in this.

To me, it matters that women have been left out of most accounting histories. It matters because their history is my history, as a female accountant, and it matters because it means that I have been given false information about my profession for a long time.

Unearthing the Past

When I started to look for British women's history of accounting work, I discovered that women have always been active in this area. In pre-industrial times, literate and numerate women were active in keeping accounts for the household. At the time, the household was a centre of production and consumption. Their work was not highly skilled, it did not have a name (other than falling within the general rubric of household management) and most women were not paid for this work. It has been a feature of women's work over time that it is unpaid or poorly paid, of low skill and of low status.

The other feature of women's accounting work is that it did not change significantly over time. Women of the nineteenth century were doing accounting work that was similar to the accounting work done by their pre-industrial sisters.

An examination of nineteenth century Britain has been central to my thesis because the nineteenth century was a time of rapid change and set in place many of the features of an industrialised economy that we recognise today. British industrialisation may have occurred in a patchy way, with different industries and different parts of Britain industrialising at different rates, but the process changed the British economy and society forever.

During the nineteenth century, women continued to keep household accounts. This work continued to be without recompense, without a specific name and of low skill. Nineteenth century changes made this work invisible.

Change was occurring in many areas but only three had an impact of women's accounting work. Firstly, work was redefined. Secondly, women were redefined. Thirdly, accounting was redefined. Each change disadvantaged women.

During the nineteenth century, the British home became a unit of consumption, losing its earlier role as a unit of production. Improvements to machines and access to new sources of raw materials thanks to the expansion of the colonial empire, meant that goods could be produced cheaper, more quickly and of more consistent quality away from the home. Britain became a market economy.

Modern nineteenth century transportation systems such as the railroads and the canals meant that employees could live away from their place of work and travel to work each

day; it was no longer necessary to have physical proximity between home and work.

The home ceased to be regarded as a place of work. Work was a place one went out of the home to, and one returned home in the evening. Home was a respite from work.

A lot of work continued to happen in the home. Women prepared meals, cooked and cleaned, reared children and balanced the household budget. But as the market economy expanded, this type of work became secondary to the work that was done in the public sphere, because that work brought in a wage and a wage allowed consumption. Consumption of goods produced outside the home became essential for survival.

It was a short step for the work done at home to cease to be considered work because it did not bring in a wage; it did not contribute to the household income. This was also true in Australia. It has only been in the 1970s with changes to the laws on property settlement subsequent to a divorce, that Australia has given legal recognition to the equal property rights of a woman who stays home raising children and keeping house, allowing her husband to go out to work and focus on his job, knowing that all is well at home. Previously, women had difficulty showing their entitlement to an equal share of any matrimonial property when they had not contributed a wage to the household. I believe this attitude is a hang-over from nineteenth century British ideas about work being valued only when a person contributed a wage.

In Britain, the division between the private and public sphere was important to the nineteenth century mind. It reflected notions that women and men were different, that they occupied different but harmonious spheres. Some went further and said that they were different but equal (Bolt 1995).

This was not true (Bolt 1995). It was, however, important that women saw it as true because otherwise their position became largely untenable. Despite nineteenth century rhetoric, it was not and never had been true that women stayed in the private sphere and men in the public sphere. It was true that more men than women entered the public sphere and that men had a level of power in the public sphere that women did not have.

Many women worked in nineteenth century Britain. Not many worked as bookkeepers although there were women who kept the accounts for a family business who would not have thought of themselves as bookkeepers, although bookkeeping became a recognised occupational group in the nineteenth century (Davies 1975).

A woman doing the same job as a man received less pay than the man. Women became a cheap source of labour for the factories in the north of England. Women's pay was seen as pin money – a little supplementary wage she would earn for fun. It was not viewed as essential to a household's survival. In many cases, women were forced to resign on marriage and certainly on pregnancy. By promulgating the notion that a women's wage was supplemental to a man's wage, that women would live in a household where a father or husband would be the real breadwinner, and that women were only temporarily in the work-force, women could be denied access to training and kept in low paying, low skilled jobs (Blease 1990).

It was no different for women whose education allowed them to seek positions such as that of bookkeeper. For the same reasons, their wages were still lower than the wages of their male counterparts. This meant that more genteel women than men could be employed for the same wage as less genteel men (an important point in class-conscious nineteenth century Britain) and a genteel woman was seen by employers as docile and co-operative (Hellerstein et al. 1981).

Notions of masculinity and femininity changed during the nineteenth century.

Masculinity came to be associated with skill whereas it had formerly been associated with strength. In British society, where gender divisions were marked, if men claimed areas requiring skill as their province, that left women with area that were unskilled.

Femininity was redefined to refer to an idealised version of middle class femininity. Like most idealised images, it fell woefully short of the mark. The ideal Woman was the domestic angel who stayed at home waiting on the wants of her husband and children. It was pipe and slippers by the fire-side mentality (Beetham 1996). Amazingly to my mind, it still exists unchanged in many Australian homes today.

British women of the nineteenth century were expected to meet an unattainable image. For some, it was a nonsense because their lives involved the grind of daily work inside and outside the home, the cold-water flat and poverty. For others, it meant that gentility was boredom in disguise. Work opportunities for middle class women increased during the nineteenth century. Women could be governesses (although there was a glut of them and it was not a job many enjoyed), teachers of young children, work in shops. Nursing was still not a respected occupation but it did provide an option for some, as did social work in the latter part of the nineteenth century. At a time when more women were breaking free of the home (at least until marriage), society was telling women that the home was where they belonged (Beetham 1996).

The notion of the ideal Woman was a middle class view of the life of the upper class lady. In the class conscious nineteenth century of Britain, perhaps middle class women bought the notion of ideal Woman, angel of the hearth, because it was what they wanted to aspire to, even if their logic told them otherwise. This is no different from the woman today who buys magazines and devours articles on the right make-up and fashion for the season. She eagerly reads that a lotion of potion can make her youthful, reverse

ageing, hide dark circles and make her an alluring creature. A few days of eating certain foods will turn her into a supermodel. Her logic rejects it, but her logic has been put on hold for a while. She ingests the message because she wants to believe it and it provides a temporary escape.

The notion of ideal Woman provided women with an escape. While they could see themselves as angels with the power to set their infant children on the right path of nineteenth century morality, and power to influence their husbands for good, reality could fade into the background and their lives became of value. They might not have contributed financially to the household but their contribution was on a higher plane. It was uplifting but it was also a pipe dream (Gelpi 1981).

By locating ideal Woman in the home, women had been constructed as living ornaments. For men, having a wife who did not have to go out to work but who could stay at home, gave him social standing and prestige. It was a comment on his financial success and in a market economy, financial success was an important determinant of social standing (Hellerstein et al. 1981).

Despite the notion of ideal Woman, nineteenth century British women were a threat to men. If women would work for less than men, men had to accept less wages to stay competitive in the labour market. Men worked for their entire working lives; women left on marriage. Men needed pension schemes and pay rises; women did not.

As the labour force specialised, men joined together to form associations which could monopolise a particular market niche and exclude women, thus lessening the threat that women posed in to men's pay packets. The accounting associations were an example of this. Men voted to exclude women and successfully marketed themselves so that certain jobs became reserved for accountants who belonged to a professional

association. The exclusion of women could always be justified by reliance on the notion of ideal Woman, that a woman's place was in the home (Davies 1975).

Perhaps the most effective means of control is control of the mind. That is why the debate on what women should learn cannot be separated from debates about ideal Woman or woman's work. The debate on what women should learn did not start in nineteenth century Britain but it did shift ground then. Since the nineteenth century constructed women as angels of the hearth, women needed the type of drawing room accomplishments that would enable them to fulfil this role (Jalland 1988).

The nineteenth century British debate on women's education was different to earlier debates on women's education. In pre-industrial times, women had been taught the skills they needed at home but it was so that they could contribute to a household economy that was a unit of production, not just a unit of consumption. Household skills in pre-industrial times meant keeping accounts, bottling preserves, making soap, sewing including darning and mending, provisioning the larder, drying herbs and making household medicines. By nineteenth century Britain, it meant speaking a little French, drawing or painting, playing on an instrument or singing and embroidery; accounting had ceased to be generally taught to women (Jalland 1988).

As the accounting associations gained in status and credibility, they could control the access to accounting knowledge by requiring that prospective accountants be articled to an accounting firm and sit examinations set by the professional association. As angels of the hearth, women did not have the opportunity to seek articles and if they had, they were still barred from entry by the male only exclusivity of the associations.

As accounting in Britain became an occupational category with a name, it ceased to be considered part of women's work. This was irrespective of the fact that women

continued to manage household finances at home. Women did not have formal training, did not have professional recognition, and did not get a wage. The accounting women did was part of their housewifely duties; it was not a “real” job. Men had real jobs; their time could be measured by a clock and valued, and as accounting became more skilled and professional accounting associations started, the higher status the accounting work of men, the less visible the low status unpaid accounting work of women became. The definition of accounting became locked in a way that excluded women. Accounting was done by accountants or by bookkeepers. There were also ancillary helpers with titles such as accounts clerk (Thane 1992). However, the unwaged, unskilled, unrecognised work of women at home had been defined out of what was accounting.

Male (Ab)use of Power

The story of women’s invisibility in British accounting is the story of the increase in male power. It is important that the story of women is told, not to add some female figures to the public record, but to show how differences of sex have systematically cut through society and culture leaving women in a position of inequality.

Foucault (1980) has stated that any discourse or way of thinking about and representing a particular subject, is always implicated in power. It is not possible to think of women in accounting without discussing power.

Foucault (1980) goes further; he says that discourse is one of the ways that power circulates. The knowledge which a discourse produces can also constitute a type of power. This is because those who set the terms of a debate, who set the agenda about what is knowledge, have the power to make it true. For instance, men had the power to make the notion of ideal Woman true so that women believed that they were angels of the hearth, believed that their place was in the home, and even believed that they held

some sort of sacred, ultimate moral power for good because of this position. Men had the power to exclude women from membership of accounting associations by limiting the access of women to accounting knowledge, or at least, that aspect of accounting knowledge that men had deemed important.

Foucault's position is highly relativistic with regard to truth. Things become true because those with the power can make them true. Barthes (1993) describes it differently, using the language of myth, but his position is the same.

Although power and class were inter-linked in nineteenth century Britain, I have not followed a Marxist approach because I cannot reduce discourse to class interests. Discourse always operates in relation to power. The question of whether a particular discourse is true is secondary to whether it is effective in practice in organising and regulating power relations.

In Britain, as in Australia, men in accounting have successfully controlled the discourse, or way of thinking and representing, about women in accounting, as they have in society generally. By showing how they have done this through history, and in particular, during the nineteenth century, I am challenging this male-controlled discourse because I believe that it is time that women claimed power and turned it into a two-way discourse.

The nineteenth century in Britain is crucial to this analysis because it marks the height of the sexual division of labour. This division is basic to understanding capitalism. Without it, wages would not have been divided by gender, there would not have been a reserve of women workers available at a lower rate, women might not have been forced out of the paid work-force to provide a cheap reproductive source of future workers.

Women have worked for capital and they have worked for men. The implication of this dual oppression is that an end to capitalism, for instance, would not end women's oppression. Since it is unrealistic to assume that all women can or would stop working for men, what must change is the notion of male power.

A Political Stance

Following this chapter is a proposal for change. It is written for the Australian Society of Certified Practising Accountants, which is the professional accounting body whose disregard of issues affecting its female members provided the motivation for this thesis. The points in it are transferable to the Institute of Chartered Accountants in Australia, which is the other professional accounting body.

At the beginning of my thesis, I stated that it was not an unbiased approach to women and accounting in Australia. For me, this analysis must lead to ongoing action and I will use the findings of my thesis to lobby for change in the way the Australian Society of Certified Practising Accountants sets policies that impinge on their female membership. When I teach my university students about accounting history, I will ensure that they learn that women have a place in that history.

The history of women's contribution to accounting is still only partly written. *E pure si muove*¹⁴¹. Clearly, there are more female accountants today than in the past. But this rise has not been commensurate with that of other professions, such as law and medicine. The entry of females to the accounting profession has not led to changes in the knowledge base of accounting or feminised accounting in any way. There are still barriers other than historical ones to equal female participation in accounting (Thane

¹⁴¹ Galileo's last words, meaning "and still it moves". Galileo was forced to recant his "heresies" by the Inquisition, but on his deathbed, what he believed to be true

1992). Women may enter the profession but they are not well represented at its higher levels. They are not staying in the profession, and we are years past the point where can simply dismiss it by saying they have all gone off to have babies.

In Australia, accounting is a university based discipline. What will a history of our time say about the construction of women and of accounting today? Less is written today about the glass ceiling but, based on the paucity of women accountants at higher levels, it either continues to exist or women are choosing to leave the accounting profession and seek other areas of work. Are they moving to jobs which require more multi-skilling? Anecdotal evidence suggests this. If so, perhaps these are more in keeping with the type of work women have always done, where their work has been divided into many job categories then repackaged as one. This is what being a housewife is like. Maybe there is something physiological or psychological in women which leads them to jobs of that nature.

This is speculation. There is not research in this area. It is an indictment of the accounting profession that it does not know why women leave it because such an analysis may reveal a lot about the nature of the profession as it currently exists.

The definition of accounting is still an exclusive one; there are accountants (with university accounting degrees in Australia) and there are bookkeepers (with diplomas). Bookkeeping is treated as something less than accounting. By not requiring a degree, it becomes a lesser form of knowledge even when the work is the same. There are accounts clerks and other assistants below that. There is no fourth rung to this ladder which encompasses the work of women who have no formal qualification in accounting but who keep the books for the family business, manage the family finances and

resurfaced. There is an analogy to women's history which continued to be made despite the many forces which have acted to dampen female intellectual effort.

balance the household budget. There is an invisible contribution primarily, though not exclusively, by women which does not fit into the definition of accounting.

Wives of senior executives, service officers and diplomats often manage large entertaining budgets. In 1984 in the United States of America, a group of foreign service wives lobbied Congress for an amendment to the Foreign Service Act 1980, proposing that they be paid for their contribution to diplomacy. The amendment was rejected (Enloe 1990). While feminists might debate whether paying women for their work at home frees spouses or shackles them further, the significance of the lobbying was that it shows that women were dissatisfied with their contribution remaining invisible.

The Australian Taxation Office has added to the invisibility of women's work in this area through its laws on fringe benefits tax, discouraging any financial recognition of a wife's role of hostessing and managing the entertainment budget by making it taxable income. This work will not cease because of the taxation laws; it will only cease to be recognised.

Nannies and au pairs, employed by women who want or need to work, often manage the household finances, or at least, the food budgets of their employers. In March 1988, 81,000 Filipino women were estimated to be working overseas as domestic workers. The numbers have not decreased since. These women remit home between \$60 and \$100 million in foreign exchange each year, which is greater than the contribution made to the Philippines' budget from selling either of its main exports (Enloe 1990).

In Australia, the wife of a small business owner will often stay in the home or the back room doing the books while her husband runs the shop. This trend appears to be

increasing as Australia becomes more multicultural, drawing more immigrants from cultures where it is not seemly for women to mix with other men.

How many wives manage the household finances, balancing the cheque book and paying all the bills? How many women are involved in voluntary work, acting as treasurer for the school parents' and friends' association, the local Brownie group or the playgroup?

None of this is included in definitions of what constitutes accounting yet it is hard to understand why not. Does the fact that something is performed by someone trained as an accountant make it accounting, giving a sort of cloak of authority (the clothes maketh the man) or does the *process* make it accounting? Surely it is the latter. Otherwise, how could accounting histories identify accounting from the time of the Babylonians, Egyptians and other ancient civilisations, relying on simple records of cuts in sticks and tallies on walls as evidence of early accounting?¹⁴² Those people were neither accountants nor bookkeepers.

Unless so many women enter accounting that men leave it, and it becomes a female profession, with all the attendant baggage of lowered status and pay, accounting cannot be feminised by its increased female numbers. Women may perform accounting work, but they do not have equal access to the rituals of the profession - the golf days, drinks with "the boys", old boy network, business lunches (even in these post-fringe benefits tax days) and firm touch football team. They are not expressly excluded; they do not feel comfortable joining in.

¹⁴² Historians have been known to get this area disastrously wrong. A discovery of a notched stick in Scotland by some male anthropologists was thought to be either an early accounting record or possibly evidence of an early taxation system. A female anthropologist had an entirely different view; she thought it was an ancient woman's record of her menstrual cycle. Historical research will always be full of mysteries and surprises.

Women's rituals have traditionally been based around the home - births, deaths, marriages - and food preparation, usually connected with religion - Passover feasts, Christmas dinners, Sunday lunch. Men's rituals have been work based (Sered 1994). The accounting profession still has many of the hallmarks of a guild. Guilds held annual processions where men and boys marched wearing the distinctive clothing of their guild. In these days of secularism, the Australian Society of CPAs in Canberra still has an annual ritual reminiscent of the ancient guild parades: an annual church service for members followed by breakfast. The breakfast is well attended. The service is not. Women's rituals have been family based and have not allowed women to identify themselves as part of a larger occupational group in the way male ritual has. In this respect, men have a long history of occupational solidarity which women do not.

The movement of accounting into the universities had the effect of excluding women in the days when they did not have access to educational opportunities, a situation which is by no means completely remedied today. However, it may now work to the advantage of women.

Kirkham (1992) divided accounting knowledge into classroom and organisational knowledge. She believes that women are discriminated against in the workplace because they do not have access to the same level of organisational knowledge. Although she does not use the term ritual, it is women's exclusion from male rituals which causes this. In Australia, accounting is a university based discipline; there is no alternative of a clerkship. When clerkships existed, women were unable to gain access to that organisational knowledge. With much accounting knowledge taught in the universities, women rely on less organisational knowledge because it is supplemented by classroom knowledge. Needless to say, those men who do not fit the notion of the male accountant also stand to gain from the transfer of the base of accounting

knowledge into the academy, and should be joining women to lobby for recognition of academic qualifications as a factor in merit based promotion, so that most of the accounting knowledge remains classroom knowledge. Alternately, they should lobby for closer links between the profession and the academy so that there is access to more organisational knowledge from the academy.

Women should also lobby for a reconstructed knowledge which recognises that a contribution to accounting that is crucial to the continuance of the world's financial systems is being made by women world-wide and yet remains invisible, and that formal education in accounting does not make work accounting work. I would agree that there are many aspects of accounting work which must be done by someone with accounting training. I would not agree that only trained people do accounting work.

That women have not lobbied for recognition in accounting raises complex questions. Why have they bought into a profession constructed by males and accepted the status quo? Are professions necessarily masculine¹⁴³ or has accounting managed some sleight of hand medicine-man quackery upon the female population? The history of women's suffrage shows that women can militantly and vocally assert their rights, but not all women supported suffrage. What makes some women vocal and others silent? And is there a right and wrong to their respective stances? To understand women's apparent complacency is outside the scope of this thesis but even the most cursory consideration of the issues indicates that it will not be easy to force change.

The Difficulty with Change

The first female accountant in Britain was May Harris-Smith, the daughter of the association's president. She was admitted to membership in 1920. The path had been

cleared for women like Mary Harris-Smith by the passage of the *Sex Disqualification (Removal) Act* of 1919 (Davies 1975).

Women's suffrage was one of many fights women had to wage although, admittedly, it was a crucial one. When British women over thirty years of age were given the right to vote in 1918, their campaign for women's rights altered its focus to other forms of public discrimination against women. The *Sex Disqualification (Removal) Act (UK) 1919* opened professional memberships to women. There was strong opposition to this legislation from within Parliament and from the professional associations (Thane 1992). This raises the question of why unpopular legislation would be proposed and passed. Thane suggests that the government may have used the legislation to secure the votes of recently enfranchised women, making the State a major player in gendered labour debates. Since most women of the time did not wholeheartedly support equal rights for women and there was opposition by women to women's suffrage, it is unlikely that Thane is correct. The *Sex Disqualification (Removal) Act (UK) 1919* was not likely to be a vote winner for the government with either men or most women (Davies 1975).

It was more likely to have been politically motivated, in response to the London bus strike in August 1918, when male and female members of the National Transport Workers' Federation went on strike over a proposal to give male but not female employees a wartime cost of living bonus, although both groups were doing the same work. The strikers demanded that the government's Committee of Production consider the question of equal pay in the context of giving the same bonus to female employees as to male employees. Although the Committee did support equal pay, it was not to eventuate at this time (Davies 1975).

¹⁴³ If so, this raises problems for areas such as nursing which, in Australia, is a female dominated occupation that is currently trying to be taken seriously as a profession.

The significance of the London bus strike is that it involved male and female members of the same union, and who were doing the same work, identifying mutual interests between male and female; their lobbying was not gendered (Davies 1975).

There was a small gain for women; the Atkin Committee of War cabinet recommended that women piece-workers should receive equal pay to men where they were replacing a man, since most male piece-workers were away fighting, or where an employer had reached such an agreement with a trade union. Few women benefited from this recommendation as employers circumvented the law by dividing jobs so that women only needed to be taught part of a process. Since they were no longer doing exactly the same work as the man they replaced, these women did not have to be paid at an equal rate. After the war, when the men returned and women put down their tools and picked up their aprons, the division of a process worked to the advantage of some women, helping them to keep their jobs in peace time (Davies 1975).

Although strike of working class bus crews and a decision on piece rates for workers may seem removed from legislation on admission of women to professional associations, there is a link. All of these events gave the appearance of providing a measure of equality for women, thereby acting to calm the more militant feminists. Yet none of the decisions which would have brought equality was ever carried out. The Committee's decision on equal pay was lost in a bureaucratic mire, the decision on piece work was circumvented, and the legislation was ineffective in accounting unless a woman was able to be articulated and gain the training required prior to seeking professional admission. Since the most vocal feminists of the time were primarily middle class women whose families came from the professions, and for whom employment would have meant professional entry rather than piece work or working on buses, the move to offer a direct legislative sop to these women may be construed as a very clever political move.

Parker (1978), in an article entitled *British Men of Account* which devotes less than half a page of its thirteen pages to a sub-section entitled "Women of Account", adds that 20 years after the admission of Ms Harris-Smith, there were still under 100 "of them" ("them" being female chartered accountants). In 1945, there were 102 female chartered accountants in England and Wales to 13,313 males (Thane 1992). There were less than 1,000 in 1970 and just over 1,600 in 1976 (Parker 1978). To put these figures in perspective, 1,600 female chartered accountants represented less than 3 per cent of the 1976 membership. The percentages for non-chartered accountants were approximately the same.

These figures highlight the more subtle side of discrimination - that women are merely "them". By classifying women as "them" (with its overtones of what feminist writers such as Simone de Beauvoir have called "the Other", the deviation from the norm), discrimination is reinforced in a way so subtle as to be barely noticeable. It is the discrimination of occupational labelling, creating accountants and female accountants, lawyers and women lawyers, doctors and female doctors. In occupations traditionally gendered as female, the same discrimination is seen in labelling men: nurses and male nurses, strippers and male strippers.

Although legislation had been enacted in 1919 to permit female membership of professional bodies, women were not clamouring at the doors of the accounting associations for membership and the question which time and lack of documentary evidence have left clouded is why not. Enacting legislation to permit women entry to the professions would not guarantee that entry if social pressure was against women seeking admission. Although the legislation meant that professional bodies could not refuse to admit suitably qualified women, there was no law preventing discrimination in

the access of women to the means of qualification nor in the treatment they received after joining a professional body.

Lehman (1992) examines the barriers to women seeking entry to the accounting profession. Her study is from 1900 to 1980 and focuses on the United Kingdom and United States. The history of the Australian accounting profession is not that of the United States so Lehman's comments relating to the United States are not directly applicable to Australian experiences. However, since Australia shares a British heritage with the United States¹⁴⁴, and since accounting and women have been constructed in similar ways in at least the Anglo-Saxon influenced West, many of her comments are pertinent.

Lehman identifies three levels of discrimination against women: economic deprivation, socioeconomic hierarchies and institutionalised norms and social values. These are consistent with a socialist feminist view; an alternative feminist standpoint might have revealed different categories.

According to Lehman, women have suffered economic deprivation by denial of entry to the accounting profession. This has led to economic hardship.

Socioeconomic hierarchies have led to an array of discriminatory practices such as lack of child support, continuance of sex-segregated work, and differential access to career development programs.

¹⁴⁴ This is not to suggest that these heritages are identical but there are some commonalities.

Institutionalised norms and social values have reinforced repressive gender roles. An example is the proliferation of "dress for success" books, giving women the message that the way to succeed in a "man's world" is by becoming a quasi-male.

These are not gender specific problems; economic deprivation, the rigidity of socioeconomic hierarchies and the institutionalisation of generalising values have caused discrimination at the level of class and race as well as gender. These areas are all manifestations of the same problem: the exclusionary constructions society places on certain groups which lead to tangible advantages to those in power and disadvantages for those without power and therefore discriminated against.

I was working for a contractor who was building something or other, very vital, for the Government at terrific expense in Alaska. It seems to me that I have heard that it was a dock and somebody forgot to take the tides into consideration and so most of the time it stands thirty feet above the water. Anyway my title was Chief Clerk which sounds impressive but wasn't as I spent my days drinking coffee and checking purchase orders for: 500 cans cabbage - No. 2 - at 16c ea. ...\$80.00. I didn't have to check the price or the totals - we had a man for that job (very responsible - required arithmetic). All I had to do was to see that the mimeographing was clear and 'cabbage' was spelled right. I was paid \$47.50 a week which was never enough but was considered marvellous pay for a woman in those days in Seattle where it is still the prevailing idea that all female employees (bless their little hearts) would really rather be home baking Toll House Cookies and any male not down on all fours (this does not include the Government where you can be even farther down if political affiliations are okay) is automatically paid twice as much as the brightest female.

Betty MacDonald, *Onions in the Stew*, 1955

Professionalism in accounting is a male construct. The problem for a women's history of accounting is that a male construct will inevitably marginalise women's contribution because has historically been viewed as the Other. This is why an increase in the number of female accountants cannot feminise the accounting profession. This is why women are encouraged to wear the dress for success suit, to act as surrogate men. Of course, the problem women face is that what is considered masculine has also be constructed and, as such, may be far removed from reality, so women will always be poor clones of the constructed male image. If we were solely to focus on psychological characteristics and behaviour, some women be better at "male" than many men, and similarly, some men would be better at "feminine" than many women.

With the establishment of professional accounting bodies, accounting was distinguished from bookkeeping. Bookkeepers did not belong to a professional accounting association; they possessed a lesser knowledge. This does not mean that accountants were male and bookkeepers were female, although women bookkeepers were not uncommon. But in keeping with the attitudes of the day towards working women, most bookkeepers were male (Thane 1992).

Until the *Sex Disqualification (Removal) Act (UK) 1919*, the advent of the professional accounting associations turned a two tiered system (bookkeepers and women's household accounting work) into a different kind of two tiered class system (accountants and bookkeepers; women's accounting work dropped out of sight). Male bookkeepers might aspire to becoming accountants, even though lack of education and social status might form as real a barrier to them as it did to women. Women could not even hope for such advancement. They were relegated to the less skilled parts of accounting work - mere bookkeeping - or to a part of accounting work which ceased to be recognised as such altogether, and still ceases to be recognised. The monotonous parts of accounting had been hived off, and they were all that was open to women (Thane 1992).

Conclusion

I started this thesis by stating that male domination was not natural but was artificially constructed. At its conclusion, I would expand upon that statement. Australian accounting is male dominated, not because of male dominance of the numbers in accounting, but because they have captured power in accounting. I am not referring to things like committee memberships within the hierarchy of the profession. I am referring to a knowledge base that reflects male thinking, an entire professional structure which acts as a constant reminder that one of its reasons for existence was to exclude women and an ethos that accounting has traditionally been something that men do (despite evidence to the contrary), an ethos so pervasive that it is difficult to find a mention of women in accounting histories.

It is easy to be complacent about this and say that women can become accountants now so what is the problem, that they are not prevented from advancing and that they are not excluded. I would challenge this, arguing that the barriers now are more subtle but no less real.

The past can be undone. Amends can be made for past wrongs. Australia is showing that in the area of Aboriginal reconciliation.

As a profession, Australian accounting needs to acknowledge that women have been dealt with unfairly in the past and that they have made a significant historical contribution to accounting. For the future, we need to examine our institution and practices, even looking at the assumptions behind the knowledge base in accounting, to question whether they exist because they make a contribution to accounting, helping it

to meet its needs to users, or whether they are binding accounting to certain outcomes because of a legacy from the past which cannot be justified for the future.

Truth is elastic. Myths can change. History can be rewritten. The real issue is whether we want to make changes to accounting as it exists today. There is no doubt that we need to.

"Is that it?" said Eeyore.

"Yes" said Christopher Robin.

"Is that what we were looking for?"

"Yes," said Pooh.

"Oh!", said Eeyore. "Well anyhow -
it didn't rain," he said.

A.A. Milne, *Winnie-the-Pooh*, Ch. viii

Proposal for Change¹⁴⁵

1. The Australian Society of Certified Practising Accountants must recognise that male domination is entrenched in the accounting profession today and that it is unacceptable.
2. The Code of Professional Conduct must be amended to disallow discrimination in accounting employment based on gender. Accountants should not be discriminated against on the basis of gender when applying for positions, for promotions or for work assignments.
3. The Australian Society of Certified Practising Accountants must lobby firms employing accountants to review their use of technology to enable accounting staff to negotiate more flexible working conditions, where the efficiency, effectiveness and good name of the firm is not compromised in the process. Flexible conditions could include flexible working hours, job sharing, home based rather than office based work with fax/modem capability, negotiating restructured work schedules.
4. The Australian Society of Certified Practising Accountants must review the requirements for obtaining and maintaining professional status (CPA status), particularly for accountants who re-enter the work-force after an absence of more than six months.
5. The Australian Society of Certified Practising Accountants must maintain a gender balance on all committees and encourage accounting firms to achieve a gender balance on employment related committees.

¹⁴⁵ I have not included the Institute of Chartered Accountants in Australia in these proposals. This is not because they have a better track record with women. I would contend that it is worse than that of the Australian Society of Certified Practising Accountants. I am not a member of the Institute and I am a member of the Society.

6. The Australian Society of Certified Practising Accountants must lobby accounting firms to develop written performance indicators for staff promotion.
7. The Australian Society of Certified Practising Accountants must establish a committee to monitor performance criteria in accounting firms to ensure that there is consistency in performance criteria across accounting firms, taking into account differences in firm size and nature of practice.
8. An independent appeals committee must be established by the Australian Society of Certified Practising Accountants to hear grievances connected with the performance criteria as applied to accounting employment issues.
9. University accounting curricula must include a component to raise student awareness of gender discrimination issues in accounting.
10. Bodies that fund accounting research, such as the Centres for Excellence of the Australian Society of Certified Practising Accountants, must encourage research into topics related to women's issues or research by women in order to redress the balance in accounting.

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